IN THE SUPREME COURT OF THE STATE OF ARIZONA

In the Matter of:	)	
	)	
ADOPTION OF REVISIONS	)	Administrative Order
TO THE ARIZONA CHILD	)	No. 2022 - 116
SUPPORT GUIDELINES	)	(Amending Administrative Order
	)	Nos. 2021-56, 2021-131, and
	)	2021-149)
	)	

Pursuant to Arizona Revised Statutes § 25-320(D), the Supreme Court shall establish guidelines for determining the amount of child support and review the guidelines at least once every four years to ensure that their application results in the determination of appropriate child support amounts. New child support guidelines were adopted by Administrative Order No. 2021-56, issued April 22, 2021. Since then, corrections to the guidelines have been adopted by Administrative Order Nos. 2021-131 and 2021-149. It has come to the Court's attention that the child support guidelines need typographical and technical corrections.

Therefore, pursuant to Article VI, Section 3 of the Arizona Constitution, and Arizona Revised Statutes § 25-320(D),

IT IS ORDERED that the attached child support guidelines shall be effective for all child support orders, whether original orders or modification of previous orders, entered on or after January 1, 2022, except in cases of default or as otherwise agreed upon by the parties.

Dated this 21st day of September, 2022.

ROBERT BRUTINEL
Chief Justice

ARIZONA CHILD SUPPORT GUIDELINES

Contents

SECTION I. GENERAL INFORMATION 1

A. Executive Summary 1

B. Purposes 3

C. Premises 4

D. Application 4

E. Presumption 5

SECTION II. DETERMINING INCOME 5

A. Determining the Parents' Incomes for Purposes of Calculating Child Support 5

1. What is included in Child Support Income? 5
2. What is not included in Child Support Income? 6
3. When is overtime included in Child Support Income? 6
4. When is Child Support Income attributed even if not actually being earned? 7
5. When is income not attributed for purposes of calculating Child Support Income? 8

B. Adjustments to Child Support Income for Spousal Maintenance and Support of Children of Other Relationships 8

C. Determining Combined Adjusted Child Support Income 11

SECTION III. DETERMINING THE COMBINED CHILD SUPPORT OBLIGATION 11

A. Determining the Basic Child Support Obligation 11

B. Determining the Combined Child Support Obligation 12

2. Older Child Adjustment 12
3. Medical Insurance Adjustment 13
4. Childcare Expenses 14
5. Education Expenses 15
6. Extraordinary Child Expenses 15
7. Annualizing Monthly Expenses 15

SECTION IV. DETERMINING EACH PARENT'S PROPORTIONATE SHARE OF THE COMBINED CHILD SUPPORT OBLIGATION 16

SECTION V. ADJUSTMENT FOR COSTS ASSOCIATED WITH PARENTING TIME 16

SECTION VI. DETERMINING THE PROPORTIONATE SHARE OF THE PRESUMPTIVE CHILD SUPPORT OBLIGATION BY ACCOUNTING FOR OTHER COSTS..... 21
SECTION VII. PRESUMPTIVE CHILD SUPPORT AWARD..... 22
SECTION VIII. APPLYING THE SELF-SUPPORT RESERVE TEST..... 22
SECTION IX. DEVIATIONS..... 24
SECTION X. THE CHILD SUPPORT ORDER..... 26
SECTION XI. TAX BENEFITS ASSOCIATED WITH MINOR CHILDREN..... 31
SECTION XII. SPECIAL CIRCUMSTANCES..... 35
SECTION XIII. STATE INVOLVEMENT IN CHILD SUPPORT CASES..... 36
SECTION XIV. MODIFICATION..... 37
SECTION XV. DURATION AND TERMINATION..... 39
SECTION XVI. CHILD SUPPORT ARREARS..... 39
SECTION XVII. EFFECTIVE DATE AND GROUNDS FOR MODIFICATION..... 40
SCHEDULE OF BASIC SUPPORT OBLIGATION..... 41
CORRELATION TABLE..... 56

SECTION I. GENERAL INFORMATION

A. EXECUTIVE SUMMARY

The Arizona Child Support Guidelines follow the Income Shares Model, which considers the income of both parents. Under the model, the total child support amount approximates the amount that would have been spent on the children if the parents and children were living together. Each parent contributes his or her proportionate share of the total child support amount.

Information regarding the Guidelines' development, including economic data and assumptions upon which the Schedule of Basic Support Obligations is based, is contained in the February 23, 2021, report of Center for Policy Research, entitled "Economic Review of the Arizona Child Support Schedule."

By state and federal law, courts make all child support determinations using the Arizona Child Support Guidelines. This determination is a multi-step process resulting in a specific amount. That amount becomes the court-ordered child support obligation unless the court finds that amount is unfair or unjust.

The calculation itself is most often performed by using a computer-based program. The information that affects the child support amount is identified on the computer-based Child Support Worksheet, which has fields of information that must be completed.

Step 1: Child Support Income of Each Parent

Each parent's Child Support Income is inserted into the corresponding fields in the computer-based Child Support Worksheet. When deciding the amount of income to assign to a parent, Section II.A of the Guidelines provides comprehensive assistance.

Step 2: Adjustments to Child Support Income

Once Child Support Income is established, that amount may need to be adjusted because of other circumstances. Section II.B of the Guidelines details those adjustments and when those adjustments are appropriate.

Step 3: Determining the Basic Child Support Obligation

The total of both parents' Adjusted Child Support Income is the Combined Adjusted Child Support Income. The Combined Adjusted Child Support Income will be used to determine the Basic Child Support Obligation using the Schedule of Basic Support Obligation. The computer-based Child

Support Worksheet will insert this amount upon entry of Combined Adjusted Child Support Income. Further information can be found in Sections II.C and III.A of the Guidelines.

Step 4: Adjustments to the Basic Child Support Obligation

The Basic Child Support Obligation is not the total amount the court will use to determine the Final Child Support Obligation. The court also factors in additional child-related costs, such as medical insurance premiums, childcare costs, and other expenses. Section III.B of the Guidelines sets forth the nature of these costs and the method for determining the amount to be added to the calculation on the computer-based Child Support Worksheet. These additional amounts are the Adjustments to the Basic Child Support Obligation.

Step 5: The Combined Adjusted Child Support Obligation

The computer-based Child Support Worksheet will calculate the Combined Child Support Obligation by adding the Adjustments to the Basic Child Support Obligation. This total represents the total amount of costs that the court must consider for a child support determination. Further information can be found in Section III.B of the Guidelines.

Step 6: The Allocation of the Combined Child Support Obligation

The Combined Child Support Obligation (Step 5) must be allocated between the parties in proportion to their Adjusted Child Support Income (Step 2). The resulting amounts are each parent's proportionate share of the Combined Child Support Obligation. Once again, the computer-based Child Support Worksheet will perform this calculation, which is explained in Sections IV and VI of the Guidelines.

Step 7: The Adjustment for Costs Associated with Parenting Time

When a child spends time with each parent, some of the expenses of the child may shift between the parents. The parenting time adjustment accounts for this shift. Section V.B of the Guidelines provides the step-by-step process to determine the number of days the child is with each parent. Use the Parenting Time Table (Section V.C) to convert the number of days to a percentage. Multiply the parenting time percentage by the Basic Child Support Obligation (Step 3) and subtract that amount from the appropriate parent's proportionate share of the Combined Child Support Obligation (Step 5). The computer-based Child Support Worksheet will perform this calculation.

Step 8: Presumptive Child Support Obligation

The Presumptive Child Support Obligation is each parent's percentage share of the Combined Adjusted Child Support Income times the Combined Child Support Obligation. The computer-based Child Support Worksheet calculates each parent's Presumptive Child Support Obligation.

This amount is what each party is obligated to contribute toward the support of their common child. Section VII explains the process for determining the Presumptive Child Support Obligation.

Step 9: Adjustments for Actual Payments

When one parent actually covers the expenses associated with the Adjustments to the Basic Child Support Obligation that were addressed in Step 4 above, that parent receives a credit against the Presumptive Child Support Obligation. Section IV.E of the Guidelines explains the process. The computer-based Child Support Worksheet makes this calculation based on who actually covers the expense.

The amount calculated in Step 9 is the Presumptive Child Support Award.

Step 10: The Self-Support Reserve Test

This "test" applies to low-income parents who are ordered to pay child support. It is designed to ensure that a parent can meet his or her own basic needs while also contributing to the child's support. This calculation is performed against the Presumptive Child Support Award in Step 9. The computer-based Child Support Worksheet performs this calculation, and Section VIII explains how it is done.

Step 11: Deviation

The calculations discussed above result in the Presumptive Child Support Award. The court orders this amount to be paid unless the court determines a deviation is appropriate based on a request from either parent, an agreement of the parties, or the discretion of the court. Before granting a deviation, the court must find that the strict application of the Guidelines is inappropriate or unjust and must consider the child's best interests when determining the amount of any deviation. Section IX addresses deviations.

Step 12: The Child Support Award

The calculations discussed above result in the Child Support Award.

Special Circumstances

The Guidelines offer further direction for special circumstances. This direction can be found in Section XII.

B. PURPOSES

1. To establish a standard of support for children consistent with their reasonable needs and the parents' ability to pay.

2. To make Child Support Orders consistent for persons in similar circumstances.

3. To give parents and courts guidance in establishing Child Support Orders and to promote settlements.

4. To comply with federal law (42 United States Code, Section 651 et seq., 45 Code of Federal Regulations, Section 302.56) and state law (Arizona Revised Statutes Section 25-320) and any amendments.

C. PREMISES

1. These Guidelines apply to all children for whom there is a legal obligation to support. The "support" of other persons, such as stepchildren, is considered voluntary and does not impact the child support determined under the Guidelines.

2. The child support obligation has priority over all other financial obligations.

3. Non-support financial obligations generally do not affect the child support obligation except as provided in these Guidelines.

4. The fact that a parent receives child support does not mean that he or she may not also be entitled to spousal maintenance. If the court is establishing both child support and spousal maintenance, the court must first determine the appropriate amount of spousal maintenance and then adjust the Child Support Income as provided in Section II.B.2.a below. The spousal maintenance adjustment applies for the duration of the spousal maintenance award. When spousal maintenance ends, it may be necessary to modify the child support obligation.

5. In some circumstances, a parent who has more parenting time than the other parent may be ordered to pay child support, as discussed in Section X.A.2.b below.

6. The obligation to pay and the right to receive child support is separate from any rights or responsibilities relating to legal decision-making and parenting time. A violation of court-ordered legal decision-making or parenting time does not serve as a defense to—nor an excuse for—not paying child support.

7. Throughout these Guidelines there are numerous examples. Varying names of fictional parents have been used.

D. APPLICATION

If the court has jurisdiction over child support, these Guidelines apply in all actions or proceedings brought under Title 25 of the Arizona Revised Statutes (including maternity and paternity) and juvenile court actions in which a Child Support Order is established or modified. The court must

consider child support in any action to establish or modify legal decision-making, parenting time, and child support or past support, whether temporary or final, and whether intrastate or interstate.

E. PRESUMPTION

The amount resulting from application of these Guidelines is presumed to be the amount of child support that a court will order.

SECTION II. DETERMINING INCOME

A. DETERMINING THE PARENTS' INCOMES FOR PURPOSES OF CALCULATING CHILD SUPPORT

1. What is included in Child Support Income?

a. The term "Child Support Income" does not have the same meaning as "Gross Income" or "Adjusted Gross Income" for tax purposes. The effect of taxes has been considered in the Schedule of Basic Support Obligations.

b. Child Support Income includes income from any source before any deductions or withholdings. Child Support Income may include salaries, wages, commissions, bonuses, dividends, severance pay, military pay, pensions, interest, trust income, annuities, capital gains, social security benefits (subject to Section ~~VII~~ X.B), workers' compensation benefits, unemployment insurance benefits, disability benefits, military disability benefits, recurring gifts, prizes, and spousal maintenance.

c. Seasonal or fluctuating income within a year are annualized to determine the average monthly Child Support Income.

> Example: Shawn is a teacher and is paid only 9 months a year. Shawn is paid $7,000 a month from September through May and is not paid for the months of June, July, and August. The earnings must be annualized as follows: Multiply the monthly income by the number of months the parent is paid to arrive at the annual earnings ($7,000 × 9 months = $63,000); and then divide the annual salary by 12 to arrive at the average monthly Child Support Income ($63,000 ÷ 12 = $5,250).

d. The court has discretion to consider whether non-continuing or non-recurring income is considered income for purposes of calculating child support. The court also has discretion to average fluctuating income over periods exceeding 1 year.

e. Child Support Income from self-employment, rent, royalties, proprietorship of a business, or joint ownership of a partnership or closely held corporation, means gross receipts minus ordinary and necessary expenses as determined by the court to be

required to produce the income. Ordinary and necessary expenses include one-half of the self-employment tax actually paid.

f. Expense reimbursements or benefits a parent receives in the course of employment, self-employment, or the operation of a business are included as Child Support Income if they are significant and reduce personal living expenses. Cash value is assigned to in-kind or other non-cash employment benefits.

g. Continuing or recurring military entitlements, including but not limited to BAH and BAS (Basic Allowance Housing, Basic Allowance Subsistence), are Child Support Income under Section II.A.1.f above. Military-provided housing is an in-kind or other non-cash employment benefit under Section IIA.1.f above.

2. What is not included in Child Support Income?

a. Child Support Income does not include:

i. Sums a parent receives as child support;

ii. Benefits from means-tested public assistance programs including, but not limited to, Temporary Assistance to Needy Families (TANF), Supplemental Security Income (SSI), Nutrition Assistance and General Assistance; and

iii. Sums a parent receives by or for the benefit of a minor child, including adoption subsidies, Supplemental Security Income, and subsidies arising from the disability of a child, are not Child Support Income but may affect a parent's child support obligation as explained in Section ~~VII~~ X.B below.

b. The court does not consider how marital property is distributed between the parents except to the extent that such property generates income to a parent.

c. If a person does not have a legal duty to support a child, that person's income is not included as Child Support Income. For example, income of a parent's new spouse, a stepparent, is not included in any calculations.

3. When is overtime included in Child Support Income?

a. The court generally does not include more income than earned through full-time employment.

i. Each parent should have the choice of working additional hours through overtime or at a second job without increasing the child support obligation.

ii. A parent who historically worked overtime when the family was intact may choose to reduce or not to work overtime hours to ensure the parent has meaningful interaction with the child during that parent's parenting time.

b. The court may consider income actually earned if it is greater than would have been earned by full-time employment if that income was historically earned and is anticipated to continue into the future. The court generally does not attribute additional income to a parent if it would require an extraordinary work regimen. Determination of what constitutes an extraordinary work regimen depends upon all relevant circumstances, including the choice of jobs available within a particular occupation, working hours, and working conditions. It also may depend upon the parent's relevant medical or personal circumstances.

4. When is Child Support Income attributed even if not actually being earned?

a. Generally, attributed Child Support Income is not income actually earned or received but instead is an assigned income based on a court finding regarding the amount that should be used to calculate child support.

b. In accordance with Arizona Revised Statutes Subsection 25-320(N), the court presumes that a parent is capable of full-time employment of at least "the applicable state or federal adult minimum wage, whichever is higher." When the court attributes minimum wage earnings to a person, it usually considers "full-time" employment to consist of 40 hours per week. Minimum wage is attributed in this manner as a result of the self-support reserve test. (Section VIII below.) However, a court may consider fewer hours to be "full-time" if a person is earning more than minimum wage.

c. If the court attributes income for purposes of calculating child support, the Child Support Worksheet and the court order must state that all or a portion of the income is attributed.

d. Factors the court considers when attributing income include:

i. The parents' assets, residence, employment and earnings history, job skills, educational attainment, literacy, age, health, criminal record and other employment barriers, and record of seeking work; and

ii. The local job market, the availability of employers willing to hire the parents, the prevailing earnings level in the local community, standards for number of hours considered as full-time based on a particular field of employment.

e. When a parent is unemployed or underemployed, whether voluntarily or involuntarily, the court must consider the reasons. In determining whether to attribute income, the court considers the child's best interests and all other relevant factors, including:

i. If involuntary, whether it is reasonable for that parent to find replacement income above actual earnings;

ii. If voluntary with reasonable cause, whether the parent's decision and its benefits outweigh the effect that the reduced income has on the child's best interests;

iii. If voluntary and without good cause, whether income attribution is appropriate; and

iv. If the parent has the ability to find suitable work in the marketplace at a greater income based on the parent's current educational level, training and experience, and physical capacity.

5. When is income not attributed for purposes of calculating Child Support Income?

a. Incarceration

The court does not attribute income to a person who is incarcerated, but the court may establish or modify support based on actual ability to pay.

b. Additional Examples

The court may decline to attribute income to either parent. Examples of cases in which it might be inappropriate to attribute income include, but are not limited to, the following:

i. A parent is physically or mentally disabled;

ii. A parent is engaged in reasonable career or occupational training to establish basic skills or that is reasonably calculated to enhance earning capacity;

iii. Unusual emotional or physical needs of a natural or adopted child common to the parties if that child requires that parent's presence in the home; or

iv. A parent is the caretaker of a young child common to the parties and the cost of childcare is prohibitive.

B. ADJUSTMENTS TO CHILD SUPPORT INCOME FOR SPOUSAL MAINTENANCE AND SUPPORT OF CHILDREN OF OTHER RELATIONSHIPS

1. For purposes of this Section II.B, "children of other relationships" means natural or adopted children who are not the subject of this particular child support determination.

2. Adjustments to Child Support Income for other support obligations are made as follows:

a. If a parent is actually paying court-ordered spousal maintenance resulting from this marriage, the amount is deducted from that parent's Child Support Income. The court may consider the tax consequences of the spousal maintenance payment under applicable federal and state income tax regulations. Court-ordered spousal maintenance arrearage payments are not included as an adjustment to Child Support Income;

b. Federal law currently provides spousal maintenance orders originally entered after December 31, 2018, are no longer deductible from the paying parent's income—and are excluded from the recipient parent's taxable income;

Example: For purposes of this example, a party is ordered to pay $1,000 per month to the other party as spousal maintenance. Spousal maintenance is not deductible. Evidence is presented at the hearing that the paying party's tax rate is 20%. If the party paying spousal maintenance is using taxable income to fund the spousal maintenance payments, the paying parent will need ~~gross~~ CHILD SUPPORT income of $1,250 to pay the $1,000 monthly spousal maintenance obligation. In this circumstance, the adjustment to income for the party paying spousal maintenance would be $1,250 rather than $1,000 per month.

c. If a parent is actually paying a court-ordered amount of child support for a child of other relationships, the amount is deducted from the parent's income for purposes of calculating child support. To obtain such a deduction, the parent must demonstrate he or she is actually paying the order, or if the parent historically has not paid the order, changed circumstances demonstrate the parent likely will pay the order in the future, such as through the issuance of an income withholding order. Court-ordered child support arrearage payments are not included as an adjustment to Child Support Income;

d. If a parent is the primary residential parent of a child from other relationships, that parent's Child Support Income ~~is~~ MAY BE reduced based on a simplified application of the Guidelines as illustrated in the example below;

Example: A parent has monthly Child Support Income of $3,000 and supports a natural or adopted minor child who lives exclusively with that parent and who is not the subject of the child support case before the court ~~and for whom no Child Support Order exists~~. Using the Simplified Application of the Guidelines, locate $3,000 in the Combined Adjusted Child Support Income column of the Schedule of Basic Support Obligation. Select the amount in the column for 1 child, $574. The parent's income may be reduced up to $574, resulting in an Adjusted Child Support Income of $2,426 ($\$3,000 - \$574 = \$2,426$). The computer-based Child Support Worksheet will perform this calculation.

e. For purposes of this Section II, when a parent has essentially equal parenting time with a child of another relationship, the adjustment for the support of that child may be made under either Section II.B.2.c or II.B.2.d above, whichever produces the higher adjustment; and

f. If after adjusting for other children and applying the Self-Support Reserve Test (Section VIII below), the child support amount determined under the Guidelines results in no child support to be paid, the adjustment for other children should be reduced to the extent necessary to ensure that the ordered support amount treats all of the paying parent's children equitably.

Example 1: Child support is being calculated for 1 child. The parent responsible for paying child support has monthly Child Support Income of minimum wage (presently $12.15/hour × 40 hours × 52 weeks = $25,272 ÷ 12 months = $2,106 per month). That parent also supports another biological or adopted child in that parent's household, so there are 2 children total for whom the paying parent is responsible.

- The Basic Child Support Obligation Schedule for 1 child for a parent who earns $2,106 a month is $413 based on a simplified application of the Guidelines.
- The Self-Support Reserve amount (Section VIII below) is presently $1,685 (80% of minimum wage, presently $2,106).
- The paying parent's total available funds to satisfy all child support obligations after application of the Self-Support Reserve amount for minimum wage earnings is $421 ($2,106 – $1,685 = $421). The total support obligation for all children—whether subject to this order or not—should not exceed this amount for a person earning minimum wage.
- In this example, the paying parent's Adjusted Child Support Income is only $1,693 ($2,106 – $413 = $1,693).
- Because the difference between the Adjusted Child Support Income and the Self-Support Reserve amount is only $8 ($1,693 – $1,685 = $8), the Guidelines would result in almost no support for the child for whom support is being determined and allocating $413 per month for the child in the household.
- This nominal number is solely the result of the adjustment for other children who are not the subject of this Child Support Order. Under such circumstances, the adjustment for the support of other children is reduced to ensure that the ordered support amount treats all of the paying parent's children equitably.
- The $421 (the amount available for child support after application of the Self-Support Reserve above) is divided by 2 (the number of children for whom the parent who pays child support is financially responsible—the child who is the subject of the order and the child who is living in the paying parent's home).
- Dividing $421 by 2 results in a reduced child support adjustment for the child in the household from $421 to $210.50 ($421 ÷ 2 = $210.50).
- $210.50 (or $210 rounded off) becomes the total child support obligation for the 1 child who is the subject of this order.

Example 2: Child support is being calculated for 2 children. A parent has income of $15 per hour ($2,600 per month), an amount greater than minimum wage. That parent also supports 2 children in that parent's household, so there are 4 children total for whom the paying parent is responsible.

- The Basic Child Support Obligation Schedule for 2 children for a parent who earns $2,600 a month is $765 based on a simplified application of the Guidelines.
- The Self-Support Reserve amount (Section VIII below) is presently $1,685 (80% of minimum wage, presently $2,106).
- The paying parent's total available funds to satisfy all child support obligations after application of the Self-Support Reserve amount for earnings of $2,600 is $915. ($2,600 – $1,685 = $915). The total support obligation for all children—whether subject to this order or not—should not exceed this amount for a person earning $2,600.
- In this example, the paying parent's Adjusted Child Support Income is only $1,852 ($2,600 – $765 = $1,835), which is more than the Self-Support Reserve. (The $765 is the Basic Child Support Obligation for two children from above.)
- The difference between the Adjusted Child Support Income and the Self-Support Reserve amount is a positive number ($1,835 – $1,685 = $150), so the Guidelines would result in support of $150 for the 2 children for whom support is being determined.
- The $150 is $615 less than the Basic Child Support Obligation of $765 as noted above ($765 – $150 = $615).
- The available funds should be distributed equally among the children. $915 ÷ 4 = $228.75 ($229 rounded) per child. Therefore, the adjustment for the two children would be $458.

C. Determining Combined Adjusted Child Support Income

The Combined Adjusted Child Support Income for each parent is the income determined in Section II.A above minus the adjustments calculated in Section II.B above. The Adjusted Child Support Incomes for the parents are added together. The sum is the Combined Adjusted Child Support Income.

SECTION III. DETERMINING THE COMBINED CHILD SUPPORT OBLIGATION

A. Determining the Basic Child Support Obligation

1. Locate the income closest to the parents' Combined Adjusted Child Support Income figure on the Schedule of Basic Support Obligation and select the column for the number of children involved.

a. If the parents' income falls exactly in between 2 Combined Adjusted Child Support Income amounts, round up to the nearest Combined Adjusted Child Support Income entry on the Schedule of Basic Support Obligations.

> Example: The Combined Adjusted Child Support Income of the parents is $8,125, which is exactly between $8,100 and $8,150. Round up to the nearest Combined Adjusted Child Support Income entry of $8,150 and use this amount as the Basic Child Support Obligation.

b. If there are more than 6 children, the amount derived from the Schedule of Basic Support Obligations for 6 children is the presumptive amount. The party seeking a higher sum bears the burden of proving the children's needs require a higher sum.

c. If the Combined Adjusted Child Support Income of the parties is greater than $30,000 per month:

   i. If no party requests consideration of a higher amount, the amount for Combined Adjusted Child Support Income of $30,000 is the Basic Child Support Obligation; or

   ii. Upon a party's request, the court determines whether the evidence shows that an amount higher than the Basic Child Support Obligation for the Combined Adjusted Child Support Income of $30,000 per month is in the child's best interests. The court takes into account the child's needs in excess of the presumptive amount, any significant disparity in the respective percentages of Child Support Income for each party, and any other factors which, on a case-by-case basis, demonstrate that the increased amount is appropriate.

2. The amount determined under this Section III.A.2 is the Basic Child Support Obligation.

B. DETERMINING THE COMBINED CHILD SUPPORT OBLIGATION

1. The Combined Child Support Obligation is the Basic Child Support Obligation as calculated in Section III.A above combined with the adjustments in this Section III.B.

2. Older Child Adjustment

a. The average expenditures for children age 12 or older exceed the average expenditures for all children by approximately 10%.

b. The Basic Child Support Obligation is adjusted upward by 10% for the total number of children over 12 years of age. A child qualifies for this adjustment on the day after the child reaches the age of 12.

Example: The Basic Child Support Obligation for 1 child, age 12, is $458. Add $46 ($458 × .10 = $45.80 or $46 rounded) to the Basic Child Support Obligation, for a total of $504.

c. If not all children subject to the order are age 12 or over, the increase is prorated.

Example: Assume the Basic Child Support Obligation for 3 children is $810. If 1 of the 3 children is age 12 or over, assign 1/3 of the Basic Child Support Obligation to the older child ($810 ÷ 3 = $270). Up to 10% of that portion of the Basic Child Support Obligation may be added as an older child adjustment ($270 × .10 = $27), increasing the obligation to $837 ($810 + $27 = $837). NOTE: This prorating method applies only to this Section III.B.2 and should not be used elsewhere in the Guidelines.

3. Medical Insurance Adjustment

a. An order for child support assigns responsibility for providing medical insurance for the child who is the subject of the Child Support Order.

b. In determining the amount to be added, to the extent possible, only the amount of the insurance cost attributable to the child subject of the Child Support Order is included. If coverage is applicable to the child and other persons, the total cost is prorated by the number of persons covered.

i. If the exact cost for the child is known, that amount is used.

Example: A parent purchases insurance for the child only through a private provider or the health insurance marketplace. The cost of coverage is $250 per month. That amount is used on the Child Support Worksheet as the cost of insurance coverage for the child.

ii. If the exact cost for the child is not known and there is sufficient information to calculate the costs for insuring the child, use the costs of adding dependents to the plan and divide by the total number of dependents covered.

Example: A parent provides insurance through a plan that covers the parent, 1 child subject of the Child Support Order, and 2 other children. Under the plan, the cost of an employee's individual insurance coverage would be $120. This parent instead pays a total of $270 for the "Employee plus children" plan that provides coverage for the employee and any number of dependents. Calculate the adjustment for medical insurance as follows: subtract the $120 cost of individual coverage from the $270 paid for the "Employee plus children" plan to find the total cost of the dependent coverage. This $150 cost for dependent coverage is divided by 3—the number of covered dependents. In our example

there is 1 child. Therefore, $50 would be used on the Child Support Worksheet as the cost of the insurance coverage for the 1 child who is the subject of the Child Support Order.

iii. If the exact cost of adding dependents to the plan is not known, use the total cost of coverage and divide by the number of individuals covered. This method is used only if the parent providing coverage cannot provide a breakdown of the cost of medical individual care versus the cost of care for multiple household members.

Example: A parent provides insurance through a plan that covers the parent, 1 child subject of the Child Support Order, and 2 other children. Under the plan, the coverage cost is $300 per month. Divide the total coverage cost by the number of people covered to find the coverage cost per person. For a cost of $300 per month for 4 people, $75 is used on the Child Support Worksheet for the cost for the child on the order.

c. Unless otherwise agreed, if medical insurance of comparable benefits and cost is available to both parents, the order assigns responsibility to the parent who has the greater amount of parenting time. If the parents share essentially equal parenting time, the court assigns responsibility after considering all relevant factors.

d. If a parent is assigned the obligation to provide medical insurance, that responsibility may be fulfilled by family coverage provided by a stepparent or domestic partner. In such a case, adjustment under this Section III.B.3.c for the cost to the stepparent is appropriate.

e. A parent is not obligated to provide dental and vision insurance for a child, but if a parent provides such insurance for the child, it is included in the medical insurance adjustment.

f. The court may decline to credit a parent for medical, dental, or vision insurance coverage obtained for the child if the coverage is not valid in the geographic region where the child resides.

4. Childcare Expenses

a. The amount paid for childcare so a parent can work or seek employment may be added to the Basic Child Support Obligation. If both parents incur childcare expenses, the amount each incurs may be added to the Basic Child Support Obligation.

b. Unless the court orders otherwise, expenses must be paid to someone who is not being claimed as a dependent as defined in Internal Revenue Service Publication 501.

c. The childcare adjustment must be appropriate to the parents' financial abilities.

d. Childcare expenses are annualized in accordance with Section III.B.7 below.

5. Education Expenses

a. The Basic Child Support Obligation may be adjusted based on any reasonable and necessary expenses for attending private or special schools or necessary expenses to meet the particular educational needs of a child, if such expenses are incurred by agreement of both parents or court ordered.

b. Education Expenses are annualized in accordance with Section III.B.7 below.

6. Extraordinary Child Expenses

a. These Guidelines are designed to fit the needs of most children. The Basic Child Support Obligation may be adjusted to provide for costs incurred for a gifted or special needs child.

b. If benefits are paid to a parent to assist in meeting a child's needs, such as those described in Section II.A.2.a.ii above, adjustment for the costs may not be appropriate.

c. Extraordinary Child Expenses are annualized in accordance with Section III.B.7 below.

7. Annualizing Monthly Expenses

Adjustments to the Basic Child Support Obligation are annualized so that each month's child support obligation is increased or decreased in an equal monthly amount, instead of the obligation for particular months being abated, increased, or decreased.

Example: At a child support hearing, a parent requests an adjustment for childcare costs. The parent incurs childcare costs of $100 per month during the school year (9 months) and $400 per month during the summer (3 months). The adjustment for childcare costs is annualized as follows:

- Multiply the $100 monthly cost during the school year times the 9 months in which it is incurred ($100 × 9 = $900);
- Multiply the $400 monthly cost during the summer times the 3 months in which it is incurred ($400 × 3 = $1,200);
- Add the total school year cost to the total summer cost to arrive at the annual child care expense ($900 + $1,200 = $2,100);
- Divide the annual child care expense by 12 to arrive at the annualized monthly child care expense ($2,100 ÷ 12 = $175); and

- Add $175 to the Basic Child Support Obligation when determining the Child Support Order.

SECTION IV. DETERMINING EACH PARENT'S PROPORTIONATE SHARE OF THE COMBINED CHILD SUPPORT OBLIGATION

The court divides the Combined Child Support Obligation (as determined in Section III above) between the parents in proportion to their Adjusted Child Support Incomes. The parent's proportionate share is determined by dividing each parent's Adjusted Child Support Income by the Combined Adjusted Child Support Income from Section II. Each parent's obligation is computed by multiplying each parent's share by the Combined Child Support Obligation from Section III above. The computer-based Child Support Worksheet will perform this calculation.

Example: Cameron and Pat have 1 child. Cameron's Adjusted Child Support Income is $3,000 and Pat's Adjusted Child Support Income is $2,000 for a Combined Adjusted Child Support Income of $5,000. Divide Cameron's Adjusted Child Support Income by the Combined Adjusted Child Support Income. The result is Cameron's share of the Combined Adjusted Child Support Income. ($3,000 ÷ $5,000 = .60 or 60%). Cameron's share is 60%; Pat's share is 40%.

SECTION V. ADJUSTMENT FOR COSTS ASSOCIATED WITH PARENTING TIME

A. Because the Schedule of Basic Support Obligations is based on expenditures for children of intact households, the Schedule does not consider the costs associated with parenting time.

   1. When both parents exercise parenting time, the costs for the child normally expended in one household transfer to the other household.

   2. When parenting time is or is expected to be exercised by both parents, an adjustment is made to the proportionate share of the Combined Child Support Obligation.

   3. The methods for calculating parenting time in these Guidelines are directions for determining child support. They do not alter parenting time orders and must not be used to interpret parenting time orders.

B. Parenting time is calculated based upon the segments of time that are assigned to each parent. The parenting time for either parent begins at the time of exchange of the child from one parent to the other. Unless otherwise provided in the court order, if the exchange occurs at school or with a caregiver, the receiving parent's time commences at the end of the day. Conversely, the other parent's segment ends at the same time.

Example: Riley and Blair have 1 child. School days for this example begin with a drop off at school at 8:30 a.m. and the school day ends at 3:00 p.m. The exchange of the child between Riley and Blair occurs at school and is tied to the school day.

Riley is entitled to parenting time beginning at the end of the school day on Monday through drop off at school on Wednesday morning, which is 8:30 a.m. Blair's parenting time begins at the end of the school day on Wednesday, which is 3:00 p.m. In determining Riley's parenting time segment, Riley is deemed to have the child from 3:00 p.m. on Monday until 3:00 p.m. on Wednesday. Riley therefore has two days of parenting time in this segment.

C. To adjust for the costs of parenting time, first determine the total annual amount of parenting time indicated in a court order, a parenting plan, by the parents' expectation, or by historical practice. Using the following for guidance, add together each block of parenting time to arrive at the total number of parenting-time days per year. Calculate the number of parenting-time days arising from any block of time the child spends with the parent with less parenting time in the following manner:

1. Count 1 day of parenting time for each 24 hours within any block of time; and

2. To the extent there is a period of less than 24 hours remaining in the block of time, after all 24-hour days are counted or for any block of time which is in total less than 24 hours in duration:

   a. A period of 12 hours or more counts as 1 day;

   b. A period of 6 to 11 hours counts as a 1/2-day;

   c. A period of 3 to 5 hours counts as a 1/4-day; and

   d. Periods of less than 3 hours may count as a 1/4-day if, during those hours, the parent with less parenting time pays for routine expenses of the child, such as meals.

Example 1: Bailey and Jules have 1 child. Bailey has less parenting time than Jules. In alternating weeks, Bailey receives the child at 8:00 p.m. on Thursday and returns the child to Jules at 7:00 a.m. on Monday.

8:00 p.m. Thursday to 8:00 p.m. Sunday is 3 days.
8:00 p.m. Sunday to 7:00 a.m. Monday is 11 hours, which equals a 1/2 day.
Total parenting time for Bailey is 3 and 1/2 days for that alternating week.

Example 2: Alex and Kendall have 1 child. Alex has less parenting time than Kendall. Alex picks the child up at 3:00 p.m. Friday and returns the child to Kendall at 8:00 a.m. on Monday.

3:00 p.m. Friday to 3:00 p.m. Sunday is 2 days.
3:00 p.m. Sunday to 8:00 a.m. Monday is 17 hours, which equals 1 day.
Total parenting time for Alex is 3 days for that week.

Example 3: Angel and Harper have 1 child. Angel has less parenting time than Harper. Angel picks up the child at noon on Saturday and returns the child to Harper at 9:00 p.m. on Sunday.

Noon Saturday to noon Sunday is 1 day.
Noon Sunday to 9:00 p.m. Sunday is 9 hours, which equals 1/2 day.
Total parenting time for Angel is 1 and 1/2 days for that week.

D. If all the children have the same parenting time schedules, refer to the Parenting Time Table below. The left column of the table sets forth ranges of parenting-time days. Adjacent to each range is an adjustment percentage. The Adjustment for Costs Associated with Parenting Time is calculated as follows: determine the total number of parenting-time days in a year; locate the total number of parenting-time days per year in the left column of the Parenting Time Table; and select the adjustment percentage from the adjacent column. Multiply the COMBINATION OF THE Basic Child Support Obligation determined in Section III.A above TOGETHER WITH THE OVER 12 ADJUSTMENT (IF ANY) DETERMINED IN SECTION III.B.2 ABOVE by the appropriate adjustment percentage. The number resulting from this multiplication then is subtracted from the proportionate share of the Total Child Support Obligation of the parent who exercises parenting time.

PARENTING TIME TABLE	
Number of Parenting Time Days	Adjustment Percentage
0–19	0
20–34	.025
35–49	.050
50–69	.075
70–84	.10
85–99	.15
100–114	.175

115–129	.20
130–142	.25
143–152	.325
153–163	.40
164 or more	.50

Example: Charlie and Drew have 2 children. Charlie's Adjusted Child Support Income is $4,000 per month and Drew's Adjusted Child Support Income is $2,000 per month. The Basic Child Support Obligation from the Schedule for a Combined Adjusted Child Support Income of $6,000 for 2 children is $1,429. Charlie's proportionate share is 67%, or $957 ($1,429 × .67 = $957). Charlie has parenting time with the children a total of 110 days. On the Parenting Time Table, the range of days for this amount of parenting time is from 100 to 114 days. The corresponding adjustment percentage is .175. Multiply the $1,429 Basic Child Support Obligation by .175 ($1,429 × .175 = $250). The resulting $250 is subtracted from $957 (Charlie's proportionate share of the Combined Child Support Obligation), reducing Charlie's child support obligation to $707 ($957 – $250 = $707).

If the children have different parenting-time schedules, then see Section V.F below to determine the parenting-time adjustment or to determine if separate worksheets are required.

E. As the number of parenting-time days approaches equal time sharing, certain costs usually incurred only in the household of the parent with more parenting time are presumed to be substantially or equally shared by both parents. These costs are for items such as the child's food, clothing, personal care items, and entertainment and reading materials. If this presumption is rebutted, and the costs are not substantially or equally shared by both parents, the court may order a deviation under Section IX below.

Even if the parents share essentially equal parenting time, a parent may still owe child support to the other parent if:

1. One parent's Adjusted Child Support Income is higher than the other parent's Adjusted Child Support Income; or

Example: Taylor and Kennedy have 2 children and share essentially equal parenting time. Taylor's Adjusted Child Support Income is $5,000 per month and Kennedy's Adjusted Child Support Income is $3,000 per month. Taylor's proportionate share of Child Support Income is 62.5% ($5,000 ÷ $8,000 = .625 or 62.5%) and Kennedy's proportionate share of Combined Adjusted Child Support Income is 37.5% ($3,000 ÷ $8,000 = .375 or 37.5%).

The Basic Child Support Obligation from the Schedule for a Combined Child Support Income of $8,000 for 2 children is $1,622. Taylor's proportionate share of the Combined

Child Support Obligation is 62.5% of $1,622, or $1,014 ($1,622 × .625 = $1,014), and Kennedy's proportionate share of the Combined Child Support Obligation is 37.5% of $1,622, or $608 ($1,622 × .375 = $608).

On the Parenting Time Table, the range of days for this amount of parenting time is from 164 or more days. The corresponding adjustment percentage is .5. Multiply the $1,622 Basic Child Support Obligation by .5 or 50% ($1,622 × .5 = $811). The resulting $811 is subtracted from Taylor's proportionate share of the Combined Child Support Award, reducing Taylor's Presumptive Child Support Award to $203 ($1,014 – $811 = $203). Note that when Kennedy receives $203 from Taylor, that amount is combined with Kennedy's share of the support obligation ($608) giving Kennedy an equal share of the total support ($608 + $203 = $811) which aligns with the parenting time.

2. The expenses for the children listed in Section III.B above are not equally shared.

Example: Hayden and Sasha have 2 children and share essentially equal parenting time. Hayden's Adjusted Child Support Income is $5,000 per month and Sasha's Adjusted Child Support Income is $3,000 per month. Hayden pays for the children's medical insurance coverage, costing $400 per month. Hayden's proportionate share of Combined Adjusted Child Support Income is 62.5% ($5,000 ÷ $8,000 = .625 or 62.5%) and Sasha's proportionate share of Combined Adjusted Child Support Income is 37.5% ($3,000 ÷ $8,000 = .375 or 37.5%).

The Basic Child Support Obligation from the Schedule for a combined Child Support Income of $8,000 for 2 children is $1,622. The medical insurance cost of $400 is added to the Basic Child Support Obligation to determine the Adjusted Basic Child Support Obligation ($1,622 + $400 = $2,022). Hayden's proportionate share of the Adjusted Basic Child Support Obligation is 62.5% of $2,022 or $1,264 ($2,022 × .625 = $1,264), and Sasha's proportionate share of the Combined Child Support Obligation is 37.5% of $2,022, or $758 ($2,022 × .375 = $758).

On the Parenting Time Table, the range of days for this amount of parenting time is from 164 or more days. The corresponding adjustment percentage is .5. Multiply the $1,622 Basic Child Support Obligation by .5 or 50%, and not the Combined Child Support Obligation. The resulting $811 ($1,622 × .50 = $811) is subtracted from each parent's proportionate share of the Combined Child Support Award, reducing Hayden's Adjusted Basic Child Support Obligation to $453 ($1,264 – $811 = $453). Because Hayden pays the cost of medical insurance directly, the cost of insurance is also subtracted, further reducing Hayden's obligation owed to Sasha to $53 ($453 – $400 = $53).

F. If the parents have multiple children and each parent exercises more than half of the parenting time with at least 1 child, 2 Child Support Worksheets are prepared. Each worksheet will calculate the child support owed based on which parent has the most parenting time with the

child. The amount of child support to be paid by the parent having the greater child support obligation is reduced by the amount of child support owed to that parent by the other parent.

Example: Parker and Logan have 3 minor children. Parker has more than half of the parenting time with the 1st child, and Logan has more than half of the parenting time with the 2nd and 3rd children. Parker's Adjusted Child Support Income is $2,000 per month. Logan's Adjusted Child Support Income is $4,000 per month. Combined Adjusted Child Support Income is $6,000 per month of which Parker's share is 33.3% ($2,000 ÷ $6,000 = .333 or 33.3%) and Logan's share is 66.7% ($4,000 ÷ $6,000 = .667 or 66.7%).

Prepare a Child Support Worksheet to determine child support for the 2 children in Logan's household. Locate the Combined Adjusted Child Support Income figure of $6,000 on the Schedule. Select the child support figure in the column for the 2 children in this household, $1,429. Parker's share is 33.3% of $1,429, or $476 ($1,429 × .333 = $476).

Prepare a Child Support Worksheet to determine child support for the 1 child in Parker's household. Locate the Combined Adjusted Child Support Income figure of $6,000. Select the child support figure in the column for the 1 child in this household, $953. Logan's share is 66.7% of $953, or $635 ($953 × .667 = $635).

Logan's obligation to pay Parker $635 is reduced by Parker's $476 obligation to pay Logan. Thus, Logan pays $159 per month to Parker.

If the parents have multiple children with different parenting plans but one parent does not have more than half of the parenting time with any of the children, prepare only 1 Child Support Worksheet. The child support obligation is determined by using an average of the total number of parenting days by adding the total amount of parenting days for each child and dividing that number by the total number of children.

Example: Kyle and Micah have 2 minor children, 1 for whom Kyle has no parenting time and 1 with whom Kyle and Micah share essentially equal parenting time. Prepare 1 Child Support Worksheet. When entering the Adjustment for Costs Associated with Parenting Time for Kyle, divide Kyle's total number of parenting days for both children, 182, by the total number of children, 2. Thus, Kyle's Adjustment for Costs Associated with Parenting Time is calculated for 91 days, which under the Parenting Time Table is .15.

SECTION VI. DETERMINING THE PROPORTIONATE SHARE OF THE PRESUMPTIVE CHILD SUPPORT OBLIGATION BY ACCOUNTING FOR OTHER COSTS

If a parent pays any cost under Sections III.B.3 through III.B.6 above, deduct those costs from that parent's Proportionate Share of the Combined Child Support Obligation. The result is that parent's Proportionate Share of the Presumptive Child Support Obligation, which is then used in the Self-Support Reserve Test process in Section VIII.B below.

Example: Sage pays for medical insurance through Sage's employer. This cost is added to the Basic Child Support Obligation under Section III.B, then prorated between the parents to arrive at each parent's Proportionate Child Support Obligation. Because Sage has paid the cost to a third-party (the insurance company), the cost is deducted from Sage's child support obligation because this portion of Sage's Child Support Obligation has already been paid.

SECTION VII. PRESUMPTIVE CHILD SUPPORT AWARD

The Preliminary Child Support Obligation is the amount arrived at after completing Sections II (Determining Income), III (Determining the Combined Child Support Obligation), IV (Determining Each Parent's Proportionate Share of the Adjusted Basic Child Support Obligation), V (Adjustment for Costs Associated with Parenting Time), and VI (Determining the Presumptive Child Support Obligation), above.

SECTION VIII. APPLYING THE SELF-SUPPORT RESERVE TEST

A. A Self-Support Reserve Test is used to verify that the paying parent is financially able to pay the Child Support Order and to maintain at least a minimum standard of living.

B. The Self-Support Reserve is an amount equal to 80% of the monthly full-time earnings at the state minimum wage for the year for which child support is calculated (the Self-Support Reserve amount).

C. For purposes of the Self-Support Reserve Test only, deduct the Self-Support Reserve amount from the paying parent's Adjusted Child Support Income.

D. The amount from Section VIII.C above is the Self-Support Reserve Test result. For the parent who pays child support, subtract the Self-Support Reserve Test result from that parent's Proportionate Share of the Presumptive Child Support Obligation as determined in Section VI above.

    1. If the resulting amount is the same or more than the Proportionate Share of the Presumptive Child Support Obligation for the parent who pays child support, the court orders the Guidelines' amount.

    Example: The Proportionate Share of the Presumptive Child Support Obligation for the parent who pays child support is $400. The Adjusted Child Support Income of the parent

who pays child support is $2,106 (minimum wage of $12.15 per hour). The Self-Support Reserve amount is $1,685 ($12.15 × 40 hours × 52 weeks = $25,272 ÷ 12 months = $2,106 × .80 = $1,685). Subtracting the Self-Support Reserve amount of $1,685 from the paying parent's Adjusted Child Support Income of $2,106 leaves $421.

Because this resulting amount of $421 is greater than the $400 Proportionate Share of the Presumptive Child Support Obligation for the parent who pays child support, the court orders the Guidelines' child support of $400.

2. If the resulting amount is less than the Proportionate Share of the Presumptive Child Support Obligation for the parent who pays child support but more than zero, the court may reduce the Child Support Order to the resulting amount.

Example: The proportionate share of the Presumptive Child Support Obligation for the parent who pays child support is $500. The Adjusted Child Support Income of the parent who pays child support is $2,106 (minimum wage of $12.15 per hour). The Self-Support Reserve amount is $1,685 ($12.15 × 40 hours × 52 weeks = $25,272 ÷ 12 months = $2,106 × .80 = $1,685). Subtracting the Self-Support Reserve amount of $1,685 from the paying parent's Adjusted Child Support Income of $2,106 leaves $421.

Because this resulting amount of $421 is less than the $500 Proportionate Share of the Presumptive Child Support Obligation for the parent who pays child support, the court may reduce the Child Support Order to the resulting amount of $421. However, under Section VIII.F below, before making any reduction, the court considers the self-support capability of the parent who receives child support by applying the same Self-Support Reserve Test.

3. Reduce the Child Support Order based on the Self-Support Reserve Test in Section II.B.2.f and Section VIII above.

Example: Dakota and Alex have 1 child, who resides with Alex. Dakota does not exercise any parenting time with the child.

Dakota receives $1,400 per month as Child Support Income due to a disability. Alex's Child Support Income is $4,000 per month. The Combined Child Support Income is $5,400 of which Dakota's share is 25.93% ($1,400 ÷ $5,400 = 25.93%). The Basic Child Support Obligation is $914 for 1 child. Dakota's Proportionate Share of the Presumptive Child Support Obligation is $237 ($914 × .2593 = $237).

The Self-Support Reserve amount is $1,685 ($12.15 × 40 hours × 52 weeks = $25,272 ÷ 12 months = $2,106 × .80 = $1,685). Subtracting the Self-Support Reserve amount of $1,685 from Dakota's Adjusted Child Support Income of $1,400 leaves a negative $237 ($1,400 – $1,685 = $-237).

Because this resulting amount leaves a negative, the result is zero for Dakota. In that event, the court may order no child support or may enter a nominal child support award to be paid by Dakota. However, under Section VIII.F below, before making any reduction, the court considers the self-support capability of Alex by applying the same Self-Support Reserve Test.

E. In deciding whether to reduce the Child Support Amount under Sections VIII.D.2 and VIII.D.3 above, the court considers the financial impact the reduction would have on the receiving parent's household.

F. The Self-Support Reserve Test in this Section VIII applies only to the current child support obligation and does not prohibit the court from ordering an additional amount to reduce child support arrears for the parent who pays child support.

G. The computer-based Child Support Worksheet will perform all the Self-Support Reserve Test calculations.

H. Application and adjustment for the Self-Support Reserve Test amount is not a deviation under Section IX.

SECTION IX. DEVIATIONS

A. A deviation occurs when a court orders child support in an amount different from the amount determined under Sections I through VIII of these Guidelines.

B. The court must deviate if, after considering all relevant factors, including those set forth in Arizona Revised Statutes Section 25-320 and applicable case law, it finds all of the following criteria are met:

1. Applying the Guidelines is inappropriate or unjust in the particular case;

2. The court has considered the child's best interests in determining the amount of a deviation. A deviation that reduces the amount of child support paid is not, by itself, contrary to the child's best interests;

3. The court makes written findings regarding 1. and 2. above in the Child Support Order, Minute Entry, or Child Support Worksheet;

4. The court shows what the Order would have been without the deviation; and

5. The court shows what the Order is after deviating.

C. The court may deviate from the Guidelines based on the parties' agreement if it finds all of the following criteria are met:

1. The agreement is in writing or stated on the record under Rule 69, Arizona Rules of Family Law Procedure;

2. All parties have entered into the agreement with knowledge of the amount of child support that would have been ordered under the Guidelines but for the agreement;

3. All parties have entered the agreement free of duress and coercion; and

4. The court complies with the requirements of Section ~~VII~~ IX.B above.

D. Circumstances that may warrant a deviation include, but are not limited to, cases in which:

1. A significant disparity of income exists between the parents and each parent has significant parenting time;

2. The combined income exceeds $30,000 monthly and there is a significant disparity in income between the parents;

3. One parent is paying a disproportionate share of the child's expenses and there is significant parenting time for each parent;

4. The parenting plan will require a parent to incur significant travel expenses related to parenting time and the cost thereof in combination with child support may impede the parent's ability to exercise parenting time;

5. The payment of child support would compromise the parent's ability to receive and afford out-of-pocket necessary and extraordinary health care or mental health services; or

6. Unusual emotional or physical needs of a natural or adopted child not common to the parties if that child requires that parent's presence in the home.

E. It is not a deviation to:

1. Round off the monthly child support amount for ease of accounting;

2. Compromise on any individual figure incorporated in the Guidelines' calculation (such as a parenting time adjustment or a parent's Child Support Income);

3. Reduce the Child Support Order based on the Self-Support Reserve Test in Section VIII above; or

4. Order zero child support if the monthly child support amount would be less than the monthly Support Clearinghouse Fee in Section X.A.5 below.

SECTION X. THE CHILD SUPPORT ORDER

A. Determining the Final Child Support Order

1. The amount determined under Sections I through IX above is the Final Child Support Obligation, subject to reduction under Section X.B below.

2. Who pays the Final Child Support Award is determined as follows:

   a. If the Final Child Support Award is a positive number;

      i. The parent with less parenting time pays child support to the parent with more parenting time, or

> Example: Rory and Finley have 1 child, who is 15 years old. Rory earns $4,000 per month, and Finley earns $3,000 per month. The Combined Child Support Income is $7,000 per month of which Rory earns 57% ($4,000 ÷ $7,000 = .57). Finley earns 43% ($3,000 ÷ $7,000 = .43). Rory has 110 days of parenting time with the child each year, which results in a .175 Parenting Adjustment.
>
> - On the Schedule, the Basic Child Support Obligation for a Combined Adjusted Child Support Income of $7,000 for 1 child is $1,031.
> - Add 10% or $103 ($1,031 × .10 = $103) because the child is over 12 years of age.
> - The Adjusted Basic Child Support Obligation is $1,134 ($1,031 + $103 = $1,134).
> - Rory's share is 57% of $1,134, or $646 ($1,134 × .57 = $646). Finley's share is 43% of $1,134, or $488 ($1,134 × .43 = $488).
> - The court-approved parenting plan results in an adjustment of $198 to Rory's share of the Adjusted Basic Child Support Obligation ($1,134 × .175 = $198 for 110 days).
> - After adjusting for parenting time, Rory's share is $448 ($646 – $198 = ~~$488~~ 448).
> - Rory pays child support to Finley in the amount of $448 per month.

      ii. When the parents have essentially equal parenting time, the parent with the higher Adjusted Child Support Income pays child support to the parent with the lower Adjusted Child Support Income.

Example: Quinn and Billie have 1 child, who is 8 years old. Quinn earns $4,000 per month, and Billie earns $3,000 per month. The Combined Child Support Income is $7,000 per month of which Quinn earns 57% ($4,000 ÷ $7,000 = .57). Billie earns 43% ($3,000 ÷ $7,000 = .43). Quinn pays for medical insurance coverage for the child, costing $250 per month, as well as $200 per month for child care expenses. Quinn and Billie have essentially equal parenting time.

- On the Schedule, the Basic Child Support Obligation for a Combined Adjusted Child Support Income of $7,000 for 1 child is $1,031.
- Added to Basic Child Support Obligation are the medical insurance ($250) and child care expenses ($200) ($1,031 + $250 + $200 = $1,481).
- The Adjusted Basic Child Support Obligation is $1,481.
- Quinn's share is 57% of $1,481, or $844 ($1,481 × .57 = $844). Billie's share is 43% of $1,481, or $637 ($1,481 × .43 = $637).
- The court-approved parenting plan results in an adjustment of $515.50 to Quinn's share of the Basic Child Support Obligation ($1,031 × .50 for essentially equal parenting time).
- After adjusting for parenting time, Quinn's share is $328.50 ($844 – $515.50 = $328.50).
- Quinn's Preliminary Child Support Obligation of $328.50 is reduced by $250 for medical insurance and $200 for child care expenses paid by Quinn, resulting in a negative number ($328.50 – $250 – $200 = $-121.50).
- Billie pays child support to Quinn in the amount of $121.50 ($122 rounded) per month.

b. If the Final Child Support Amount is a negative number; or

i. The parent with more parenting time pays child support to the parent with less parenting time, or

Example: Leslie and Jamie have one child, who is 15 years of age. Leslie earns $3,000 per month, and Jamie earns $6,000 per month.

The Combined Child Support Income is $9,000 per month of which Leslie earns 33.3% ($3,000 ÷ $9,000 = .333). Jamie earns 66.7% ($6,000 ÷ $9,000 = .667). Leslie pays for medical insurance coverage for the child, costing $200 per month. Leslie has 145 days of parenting time with the child each year.

- On the Schedule, the Basic Child Support Obligation for a Combined Adjusted Child Support Income of $9,000 for 1 child is $1,188.

- Add 10% or $119 ($1,188 × .10 = $118.80 or $119 rounded) because the child is over 12 years of age, as well as $200 for the cost of medical insurance coverage.
- The Adjusted Basic Child Support Obligation is $1,507 ($1,188 + $119 + $200).
- Leslie's share is 33% of $1,507, or $497 ($1,507 × .333 = $497). Jamie's share is 67% of $1,507, or $1,010 ($1,507 × .667 = $1,010).
- The court-approved parenting plan results in an adjustment of $386 to Leslie's share of the Adjusted Basic Child Support Obligation ($1,188 × .325 = $386 for 145 days).
- After adjusting for parenting time, Leslie's share is $111 ($497 – $386 = $111).
- Subtract from Leslie's share $200 for the cost of the medical insurance for the child, which is paid by Leslie ($111 – $200 = $-89). The resulting obligation is negative $89.
- Jamie is ordered to pay $89 to Leslie, despite Jamie having more parenting time than Leslie.

ii. When the parents have essentially equal parenting time, the parent with the lower Adjusted Child Support Income pays child support to the parent with the higher Adjusted Child Support Income.

Example: Reese and Blake have 1 child, who is 15 years of age. Reese earns $5,000 per month, and Blake earns $4,000 per month.

The Combined Child Support Income is $9,000 per month of which Reese earns 55.55% ($5,000 ÷ $9,000 = .5555). Blake earns 44.45% ($4,000 ÷ $9,000 = .4445). Reese pays for medical insurance for the child, costing $500 per month. Reese and Blake have essentially equal parenting time.

- On the Schedule, the Basic Child Support Obligation for a Combined Adjusted Child Support Income of $9,000 for 1 child is $1,188.
- Add 10% or $119 ($1,188 × .10 = $118.80 or $119 rounded) because the child is over 12 years of age, as well as $500 for the cost of the medical insurance.
- The Adjusted Basic Child Support Obligation is $1,807 ($1,188 + $119 + $500 = $1,807).
- Reese's share is 55.55% of $1,807, or $1,004 ($1,807 × .5555 = $1,003.78 or $1,004 rounded). Blake's share is 44.45% of $1,807, or $803 ($1,807 × .4445 = $803.21 or $803 rounded).
- The court-approved parenting plan results in an adjustment of $594 to Reese's share of the Adjusted Basic Child Support Obligation ($1,188 × .50 for essentially equal parenting time).

- After adjusting for the parenting time, Reese's share of the Adjusted Basic Child Support Obligation is $410 ($1,004 – $594 = $410).
- Subtract from Reese's share $500 for the cost of the medical insurance for the child, which is paid by Reese. The resulting obligation is negative $90 ($410 – $500 = $-90).
- Blake is ordered to pay $90 to Reese, despite Reese having more income than Blake and essentially equal parenting time.

c. If the Final Child Support Amount is zero, no child support is ordered.

3. The parent receiving child support is presumed to spend his or her share directly on the child.

4. For all awards, the Final Child Support Award is rounded to the nearest whole dollar. A rounded amount is not a deviation under Section IX.E.1 above.

5. If the amount of child support is less than the current Support Clearinghouse Fee, the court does not impose a Child Support Award unless a deviated award is warranted under Section IX.B. It is not a deviation under Section IX.E.4 if an Award is not imposed because it is less than the Support Clearinghouse Fee.

B. Credits Against Child Support Order: Income and Benefits Received By or on Behalf of Children

1. If a parent receives benefits on behalf of a child, as a result of contributions made by the other parent who is ordered to pay child support arising from the paying parent's eligibility for benefits such as Social Security Retirement and Disability Insurance, those benefits are credited to reduce the paying parent's child support obligation as follows:

   a. If the amount of the child's benefit for a given month is equal to or greater than the paying parent's Presumptive Child Support Obligation, then that parent's obligation is satisfied;

   b. Any benefit received by the child for a given month in excess of the Presumptive Child Support Obligation is not treated as an arrearage payment nor as a credit toward future child support payments; and

   c. If the amount of the child's benefit for a given month is less than the paying parent's Presumptive Child Support Obligation, the paying parent pays the difference unless the court, in its discretion, modifies the Child Support Order to equal the benefits being received at that time.

2. If a parent earns income or receives money by or for the benefit of an adult child for whom child support is ordered to continue past the age of majority under Arizona Revised Statutes

Subsections 25-320(E) and 25-809(F), that amount may be credited to reduce any child support obligation.

3. Other than court-ordered child support payments, if a parent earns income or receives money by or for the benefit of a minor child, including adoption subsidies, Supplemental Security Income, and subsidies arising from the disability of a child, that amount is not credited to reduce either parent's child support obligation.

C. Non-Covered Medical Expenses

1. For this paragraph's purposes, a non-covered medical expense means medically necessary medical, dental, or vision care as defined by Internal Revenue Service Publication 502. It includes uninsured medical expenses and unreimbursed medical expenses, such as copays and insurance deductibles incurred for care of the child.

2. The Adjusted Basic Child Support Obligation is not adjusted for a child's non-covered medical expenses.

3. The Child Support Order specifies the percentage each parent pays for non-covered medical expenses.

4. Unless good cause is shown, any request for payment or reimbursement of uninsured or unreimbursed medical, dental, or vision expenses must include date of service, name of provider, and a brief description of the goods or services rendered; and be provided to the other parent within 180 days of the date when the cost was incurred.

    a. The parent responsible for payment or reimbursement must pay his or her share or make acceptable payment arrangements with the provider or person entitled to reimbursement within 45 days after receiving the request unless the court orders otherwise.

    b. A parent who is entitled to receive reimbursement from the other parent for non-covered medical costs must, upon the other parent's request, provide receipts or other evidence of payments actually being made.

5. Both parents should use their best efforts to obtain services that the insurance covers.

D. Court Findings

1. The court must make findings in the record as to: Child Support Income; Adjusted Child Support Income; Basic Child Support Obligation; Adjusted Basic Child Support Obligation; each parent's Proportionate Share of the Adjusted Basic Child Support Obligation; and the Final Child Support Order.

2. The court may make the findings by incorporating a worksheet containing this information into the order.

3. If the court attributes income above minimum wage income, the court must explain the reason for its decision.

4. The Child Support Order must be for a monthly amount certain and due on the first of a specified month.

5. A new Child Support Order must be filed upon any change in the amount or due date of the Child Support Obligation.

E. Exchange of Information

1. The court must order the parents to exchange financial information—such as tax returns, financial affidavits, and earning statements—at least every 24 months.

2. Unless the court orders otherwise, when the parents exchange financial information, they also must exchange residential addresses and their employers' names and addresses.

SECTION XI. TAX BENEFITS ASSOCIATED WITH MINOR CHILDREN

A. History of Federal and State Tax Benefits

Under federal and state tax law, there are potential tax benefits associated with minor children. To the extent the law allows for allocation of those benefits, the Guidelines are designed to allow for the tax benefits to be assigned between the parents' proportionate to their Child Support Income.

Historically, parents were entitled to claim children as personal exemptions on income tax returns, but the deduction for personal exemptions was suspended for tax years 2018 through 2025 by the federal Tax Cuts and Jobs Act. For these years, taxpayers cannot claim a deduction for exemptions, but may be eligible to claim the child tax credit and the additional child tax credit. For the purpose of this Section XI, these tax credits are referred to as the "tax benefits." These changes in tax law do not affect other tax benefits, such as the earned income credit, dependent care credit, or head of household filing status.

B. Allocation of the Tax Benefits

1. When a Child Support Order is established or modified, the federal and state tax benefits related to the child tax credit(s) for the minor children are allocated between the parents by agreement or by court order.

    a. Unless otherwise agreed, the federal and state tax benefits are allocated in a manner that allows each parent to claim allowable tax benefits in proportion to the Combined Child Support Income of both parents.

b. This allocation may be done by allocating the federal and state tax benefits for the child in a single tax year or by allocating the federal and state tax benefits for the child in specific tax years. A tax year is one calendar year from January 1 through December 31. An income tax return is filed in the months following that tax year.

Example 1: Emerson and Kai have 1 child in common who is the subject of this Child Support Order. Assume Emerson earns $6,000 per month and Kai earns $3,000 per month, for a combined Child Support Income of $9,000 per month. Emerson earns 2/3 of the total monthly income ($6,000 divided by the total combined income of $9,000 per month) and Kai earns 1/3 of the total monthly income ($3,000 divided by the total combined income of $9,000). Emerson is entitled to claim the child in 2 consecutive tax years and Kai is entitled to claim the child every 3rd tax year. This pattern would continue for the duration of the child's minority, unless modified by further court order.

Example 2: Assume the same set of facts as Example 1 above relating to income but instead of having 1 child in common, assume Emerson and Kai have 3 children in common who are the subject of this Child Support Order. Emerson is entitled to claim 2 of the 3 children each tax year. Kai is entitled to claim 1 of the 3 children each tax year, unless modified by further court order.

c. A parent paying for childcare may be eligible for a tax benefit for child care costs, such as the child and dependent care credit. If evidence is presented, the court may consider this tax benefit when determining the total child support award.

2. If a parent otherwise entitled to a proportionate share of a tax benefit would derive no tax benefit from claiming the child on income tax returns in any given tax year, then the tax benefit may be allocated by agreement or by court order to the parent who would derive a tax benefit for that tax year.

3. If a parent otherwise entitled to a proportionate share of a tax benefit has demonstrated a historical pattern of non-payment of child support and unless changed circumstances demonstrate the parent will likely pay the order in the future such as through the issuance of an income withholding order, the court may deny that parent the right to present or future tax benefits.

4. To avoid adverse financial and legal consequences, parents should consult their own tax advisor if they are uncertain about their responsibility to release the tax credit to the other parent or to receive the tax credit in any given year.

5. Subject to the provisions in Section XI.C below, an Internal Revenue Service Form 8332 needs to be signed by the parent who is releasing the tax benefit by no later than January 31 of the year immediately following the tax year. The completed Form 8332 may then be filed by the other parent with their income tax return to claim the tax benefit.

Example: Arden and Harper have 1 child. Arden has the majority of parenting time and would be entitled to claim the child under applicable tax law in that tax year. However, the court order allocates the tax benefit to Harper in that tax year and Harper has paid in full the Child Support Obligation for that tax year. Subject to the provisions in Section XI.C below, Arden would be required to execute and deliver the required tax forms that release the tax benefit to Harper by no later than January 31 of the year that immediately follows the tax year.

C. Condition for Entitlement to Tax Benefit

1. The court may condition the claiming of the tax benefit as ordered for that taxable year upon a parent's payment of the Child Support Obligation by December 31 of the tax year. Certain payments of child support are facilitated through wage assignment and are withheld in equal amounts from each pay period earning. As a result, any amounts withheld from the pay period that includes the last days of the calendar year and received by the Child Support Clearinghouse by January 15 of the following year are credited for the prior year's total child support payments.

2. For the purpose of this Section XI only, the Child Support Obligation:

   a. Is defined as the total ordered monthly payments for current child support due to the parent who receives child support for that tax year as well as any ordered monthly payment for child support arrears (including past care and support) due to the parent who receives child support for that tax year. Ordered monthly payments include those required by court order or required by administrative income withholding order; and

   b. Does not include any past due or unpaid reimbursements, such as a parent's proportionate share of non-covered medical expenses, contributions toward activity expenses, or any other child-related costs that are not ordered monthly payments for current child support and any ordered monthly payment for child support arrears. Nothing in this Section XI.C limits a parent's ability to collect those other reimbursement obligations through appropriate available procedures separate from the allocation of the tax benefit process.

3. The following examples illustrate the method for determining whether the condition has been met for any tax year:

   $(A \times B) + (C \times D) = \$_____$
   A - Ordered monthly payment for current Child Support Obligation;
   B - Number of months the order for payment of current child support has been in place;
   C - Ordered monthly payment for child support arrears obligation;
   D - Number of months the order for payment for child support arrears has been in place; and
   $ - Total Child Support Obligation that should have been paid by year-end.

	A	B	C	D	$	Total Amount Received by Clearinghouse by January 15	Entitled to Tax Benefit?
Example 1	$400	12	$0	0	$4,800	$4,800	Yes
Example 2	$400	12	$100	12	$6,000	$6,000	Yes
Example 3	$400	8	$0	0	$3,200	$1,500	No
Example 4	$400	8	$100	8	$4,000	$3,200	No

4. If a parent who is required to pay monthly child support is entitled by court order to claim the tax benefit in a given tax year but has not fully paid the Child Support Obligation for that tax year, the parent entitled to receive child support may become entitled to claim the tax benefit for that tax year, and may elect to pursue those tax benefits. To claim the tax benefit in a tax year not otherwise assigned to the parent who receives child support, the following procedure applies:

    a. If either parent believes there is an issue regarding the allocation of the tax benefit for the prior year, the parties are expected to communicate by no later than January 20 following the tax year and attempt to resolve the issue. The parties should confirm any agreement or failure to reach an agreement in writing;

    b. If no agreement is reached and the parent who receives child support elects to pursue the tax benefits that were otherwise allocated to the parent who pays child support for that tax year, the parent who receives child support must provide written notice to the parent who pays child support by no later than January 31 following the tax year, detailing the amount that was court-ordered to have been paid for the child support obligation for that tax year and the total dollar amount of the purported shortfall;

    c. Following such notice and if the parent who pays child support objects and believes the tax benefit should remain as previously ordered by the court, the parent who pays child support has 20 calendar days from the date of the written notice to file an enforcement petition with the court. The petition must identify the facts that are in dispute and must include a Request for Hearing on the issue;

        i. If the dollar amount of shortfall is nominal, the court may affirm the prior order regarding the allocation of tax benefits, or

        ii. If the dollar amount of shortfall is not nominal, the court must set a timely hearing through an order to appear. The parent who pays child support must ensure that service of process of the petition and order to appear is accomplished under the Arizona Rules of Family Law Procedure.

d. If no enforcement petition is filed within the required 20 calendar days, the parent who receives child support is entitled to claim the tax benefit for that prior tax year only. The tax benefit for all future years is allocated consistent with the prior court order unless there

is a subsequent failure to meet the Total Child Support Obligation or the court orders otherwise;

e. If the parent who pays child support files a timely enforcement petition and a contested hearing is conducted, the burden of proof is on the parent who pays child support to establish that the parent has met the conditions for claiming the tax benefit; and

f. Following the hearing, if the court determines that either parent acted unreasonably by ignoring this procedure or in bringing or defending this action, the court may award attorney fees and costs associated with filing or defending against the petition under Arizona Revised Statutes Section 25-324. The court also may consider further sanctions, including costs associated with a parent having to file an amended tax return and reallocation of future tax benefits.

SECTION XII. SPECIAL CIRCUMSTANCES

A. Travel Expenses Associated with Parenting Time

1. The court may allocate travel expenses of the child associated with parenting time in cases where one-way travel exceeds 100 miles. In doing so, the court considers the means of the parents and may consider how their conduct (such as a change of residence) has affected the costs of parenting time. To the extent possible, any allocation must ensure that the child has continued contact with each parent.

2. A parent who is entitled to receive reimbursement from the other parent for the child's allocated travel expenses must, upon the other parent's request, provide receipts or other evidence of payments actually being made.

3. Absent a deviation under Section XI above, the allocation of the child's travel expenses does not change the amount of the Child Support Order.

B. Gifts in Lieu of Money

Once the court orders child support, the child support must be paid in money. Gifts of clothing, etc. in lieu of money are not to be offset against the Child Support Order unless the court orders otherwise.

C. Third-Party Caregivers

If a child lives with a third-party caregiver under a court order, an administrative placement by a state agency, or other color of authority, the third-party caregiver is entitled to receive child support payments from each parent on the child's behalf. When calculating the amount of child support to be awarded to a third-party caregiver, the third-party caregiver's expenses are considered under Section III.B.3 through III.B.6 above, but not the third-party caregiver's income.

Example: Charlie and Drew have 1 child together who is living with a grandparent. Neither parent exercises parenting time.

Charlie has an Adjusted Child Support Income of $3,000 per month and Drew has an Adjusted Child Support Income of $2,000 per month. The Combined Child Support Income is $5,000 per month of which Charlie earns 60% ($3,000 ÷ $5,000 = .60). Drew earns 40% ($2,000 ÷ $5,000 = .40). The grandparent pays $250 per month in childcare costs.

- The Basic Child Support Obligation for 1 child and Combined Child Support Income of $5,000 is $883.
- Add the childcare costs paid by the grandparent ($250) to the Basic Child Support Obligation, resulting in a total obligation of $1,133 ($883 + $250 = $1,133).
- Charlie's share is 60% of $1,133, or $680 ($1,133 × .60 = $679.80 or $680 rounded), which Charlie is ordered to pay to the grandparent.
- Drew's share is 40% of $1,133, or $453 ($1,133 × .40 = $453.20 or $453 rounded), which Drew is ordered to pay to the grandparent.

SECTION XIII. STATE INVOLVEMENT IN CHILD SUPPORT CASES

A. Title IV-D Child Support Program

The Arizona Division of Child Support Services (DCSS), the Arizona Title IV-D agency, provides services to any person who needs assistance in establishing paternity and establishing, modifying, or enforcing support, without regard to whether any party has received public assistance. Assistance may be provided to either parent or a caretaker with physical custody of a child. The parent or someone seeking support may ask DCSS for assistance in pursuing child support by applying for services (https://des.az.gov/dcss). These Guidelines apply to all child support cases, including those brought under Title IV-D.

B. Child Support Assigned to the State

A person who receives cash assistance assigns their right to child support during the time period the person receives assistance. These Guidelines, and not the amount of public assistance expended, control the amount of child support to be paid. However, if child support has been assigned to the state under Arizona Revised Statutes Section 46-407, a parent's obligation to pay child support may not be waived by a parent or offset by child support arrearages that may be owed to that parent.

SECTION XIV. MODIFICATION

A. General Information

Child support modification is governed by Arizona Revised Statutes Sections 25-327 and 25-503 and by Rules 91 and 91.1, the Arizona Rules of Family Law Procedure. To qualify for a modification, the parent seeking to modify child support must show a substantial and continuing change in circumstances. The modification can be sought in one of two ways: (1) the standard procedure; or (2) the simplified procedure.

B. Standard Procedure

A parent, any party who is entitled to receive child support (such as a third-party caregiver described in Section XII.C above), or the Title IV-D agency may petition the court to modify an existing Child Support Order. The petitioning party bears the burden of showing of a substantial and continuing change of circumstances from the date when the existing Child Support Order was filed.

C. Simplified Procedure

1. A parent, any party who is entitled to receive child support (such as a third-party caregiver described in Section XII.C above), or the Title IV-D agency may request the court to modify a Child Support Order through a simplified procedure:

    a. To modify the child support amount if application of the guidelines results in an order that varies 15% or more from the existing amount. A 15% variation in the amount of the order is considered evidence of substantial and continuing change of circumstances; or

    b. To modify a Child Support Order to assign or alter the responsibility to provide medical insurance for a child who is subject of a Child Support Order. A modification of the medical assignment or responsibility does not need to vary by 15% or more from the existing amount to use the simplified procedure.

2. A party seeking modification by the simplified procedure under this Section XIV.C must use forms provided by the Arizona Supreme Court (https://www.azcourts.gov/selfservicecenter/Forms) or substantially similar forms, including a Petition to Modify (Change) Child Support (Simplified Process), Request for Hearing (Simplified Process), Child Support Worksheet, Affidavit of Financial Information, and Child Support Order. The Clerk of the Superior Court can help locate the forms for this process.

3. A request for modification of the child support amount must be accompanied by a completed and sworn Child Support Worksheet, and documentation supporting the

incomes if different from the court's most recent findings regarding income of the parents. If the party requesting the modification is unable to provide documentation supporting the other party's income, the requesting party must indicate that the income amount is attributed/estimated and state the basis for the amount listed. The Title IV-D agency may submit a Child Support Worksheet.

4. A copy of the Request for Modification of Child Support and the Child Support Worksheet, including supporting documentation, must be served on the other parent, or on both parents if filed by the state Title IV-D agency, under Rule 27(d), Arizona Rules of Family Law Procedure.

5. If the parent receiving service disputes the requested modification, that parent must request a hearing:

   a. Within 20 days of service if service is made in Arizona, as provided in Rules 24.1(b) and 41(a)(3), Arizona Rules of Family Law Procedure; or

   b. Within 30 days of service if service is made outside the state, as provided in Rules 24.1(c) and 41(a)(4), Arizona Rules of Family Law Procedure.

6. A party requesting a hearing must file a written request for hearing accompanied by a completed and sworn Child Support Worksheet. Copies of the documents filed, together with the notice of hearing, must be served by first-class mail not less than 10 judicial days before the hearing on the other party and, if appropriate, the Title IV-D agency.

7. If any party seeks a hearing within the time allowed, the court must conduct such hearing. No order may be modified without a hearing if a hearing is properly and timely requested.

8. If no hearing is sought within the time allowed, the court reviews the proof of service and the request for modification and enters an appropriate order or sets the matter for hearing.

9. The notice provision of Rule 44, Arizona Rules of Family Law Procedure, does not apply to this simplified modification procedure.

D. Effect of Cessation of Child Support for One Child

1. If child support for more than 1 child was ordered and the duty to support 1 or more, but not all, of the children later stops, the order is not automatically reduced by that child's share.

2. To modify a Child Support Order based upon the cessation of the child support obligation for any child, the party must seek to modify the Child Support Order using either the standard procedure or the simplified procedure as discussed in Sections XIV.B and XIV.C above.

3. To determine the new child support amount, apply the Guidelines for the remaining minor children.

SECTION XV. DURATION AND TERMINATION

A. Duration of child support is governed by Arizona Revised Statutes Sections 25-320 and 25-501, except as provided in Arizona Revised Statutes Section 25-1304.

B. A presumptive termination date must be set to facilitate the orderly termination of current monthly support obligation, particularly if there is an income withholding order in the case. For orders originating in Arizona, the computer-based Child Support Worksheet will perform this calculation. For orders originating outside of Arizona, the termination date is controlled by the issuing state or jurisdiction.

C. For the purposes of determining the presumptive termination date, it is presumed:

1. That a child not yet in school will enter 1st grade if the child reaches age 6 on or before September 1 of the year in which the child reaches age 6; otherwise, it is presumed that the child will enter 1st grade the following year; and

2. That a child will graduate in the month of May after completing the 12th grade.

D. The presumptive termination date is the last day of the month of the 18th birthday of the youngest child included in the order unless the court finds that it is projected that the youngest child will not complete high school by age 18. In that event, the presumptive termination date is the last day of the month of the anticipated graduation date, or age 19, whichever occurs first. The computer-based Child Support Worksheet will perform this calculation.

E. Upon entry of an initial or modified Child Support Order, the court must, or in any subsequent action relating to the Child Support Order, the court may, establish a presumptive date for the termination of the current Child Support Obligation. The presumptive termination date:

1. Must be included in an income withholding order; and

2. May be modified upon changed circumstances.

SECTION XVI. CHILD SUPPORT ARREARS

A. Arrears accrue when a parent fails to pay the court-ordered amount of monthly child support as it becomes due. Interest accrues on the arrears at the rate set under Arizona Revised Statutes Subsections 25-510(E)–(F).

B. When setting an amount for a payment on arrears, the court must consider all factors, including the accrual of interest on the arrears. If the court sets a payment on arrears at less than the amount of the accruing monthly interest, the court must make a finding as to why the amount is less than the accruing monthly interest.

C. Upon a showing of substantial and continuing changed circumstances, the court may adjust the amount of payment on arrears.

D. When a parent's current child support obligation terminates but the parent still owes arrears, the income withholding order may remain in effect until the arrears and any accruing interest are paid. The court may modify the income withholding order to an amount less than the current child support amount and the payment on arrears. Before making any modification, the court must consider the total amount of arrears and the accruing interest, and the time that it will take the obligor to pay these amounts.

SECTION XVII. EFFECTIVE DATE AND GROUNDS FOR MODIFICATION

A. All Child Support Orders entered after January 1, 2022, are made under these Guidelines, whether they be original orders or modifications of pre-existing orders, except in the following circumstances:

1. The parties agree to use the Guidelines in effect at the time of filing the action;

2. The court determines there is good cause to use the Guidelines in effect at the time of filing the action; or

3. The court enters a default, the Guidelines in effect at the time of filing the action apply.

B. A substantial variance between an existing Child Support Order and an amount resulting from application of these Guidelines may be considered evidence of a substantial and continuing change of circumstances for the purposes of a modification. A variance of at least 15% is evidence of a substantial and continuing change of circumstances.

SCHEDULE OF BASIC SUPPORT OBLIGATION

Schedule of Basic Support Obligations							
Combined Adjusted ~~Gross~~ CHILD SUPPORT Income		One Child	Two Children	Three Children	Four Children	Five Children	Six Children
750		159	243	293	328	360	392
800		170	258	312	349	384	417
850		180	274	331	370	407	443
900		190	290	351	392	431	468
950		201	306	370	413	454	494
1000		211	321	389	434	477	519
1050		221	337	407	454	500	543
1100		230	351	424	473	521	566
1150		239	365	441	492	542	589
1200		249	379	458	511	562	611
1250		258	393	475	530	583	634
1300		267	407	491	549	604	656
1350		276	421	508	568	625	679
1400		285	435	525	587	645	702
1450		295	449	542	606	666	724
1500		304	463	559	625	687	747
1550		313	477	576	643	708	769
1600		322	491	593	662	729	792
1650		331	504	610	681	749	815
1700		340	518	627	700	770	837
1750		350	532	644	719	791	860
1800		359	546	661	738	812	882
1850		368	560	678	757	832	905
1900		377	574	694	775	853	927
1950		386	588	711	794	873	949
2000		395	601	727	812	893	971
2050		404	615	744	831	914	993
2100		413	629	760	849	934	1015
2150		422	642	777	867	954	1037
2200		431	656	793	886	974	1059
2250		440	670	810	904	995	1081
2300		449	683	826	923	1015	1103
2350		458	697	842	941	1035	1125
2400		467	711	859	959	1055	1147
2450		476	724	875	978	1076	1169
2500		485	738	892	996	1096	1191
2550		494	751	908	1015	1116	1213
2600		502	765	925	1033	1136	1235
2650		511	779	941	1052	1157	1257
2700		520	792	958	1070	1177	1279

Schedule of Basic Support Obligations

Combined Adjusted ~~Gross~~ CHILD SUPPORT Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
2750	529	806	974	1088	1197	1301
2800	538	820	991	1107	1218	1323
2850	547	833	1007	1125	1238	1345
2900	556	847	1024	1144	1258	1367
2950	565	861	1040	1162	1278	1389
3000	574	874	1057	1180	1298	1411
3050	583	888	1073	1198	1318	1433
3100	592	901	1089	1217	1338	1455
3150	601	915	1106	1235	1358	1477
3200	609	928	1122	1253	1379	1498
3250	618	942	1138	1271	1399	1520
3300	627	955	1155	1290	1419	1542
3350	636	968	1170	1307	1438	1563
3400	645	980	1184	1322	1454	1581
3450	654	992	1197	1337	1471	1599
3500	663	1003	1210	1352	1487	1617
3550	672	1015	1224	1367	1504	1634
3600	680	1027	1237	1382	1520	1652
3650	689	1038	1251	1397	1537	1670
3700	698	1050	1264	1412	1553	1688
3750	707	1062	1277	1427	1570	1706
3800	716	1073	1291	1442	1586	1724
3850	725	1085	1304	1457	1602	1742
3900	733	1097	1318	1472	1620	1761
3950	741	1110	1334	1490	1639	1781
4000	750	1123	1349	1507	1658	1802
4050	758	1137	1365	1524	1677	1823
4100	766	1150	1380	1542	1696	1843
4150	774	1163	1396	1559	1715	1864
4200	782	1176	1411	1576	1734	1885
4250	790	1189	1427	1593	1753	1905
4300	798	1202	1442	1611	1772	1926
4350	806	1215	1458	1628	1791	1947
4400	813	1228	1472	1644	1809	1966
4450	820	1239	1485	1659	1825	1984
4500	826	1247	1495	1670	1837	1997
4550	831	1256	1505	1681	1850	2010
4600	837	1264	1515	1693	1862	2024
4650	843	1273	1525	1704	1874	2037
4700	848	1281	1535	1715	1887	2051
4750	854	1289	1545	1726	1899	2064
4800	860	1298	1556	1738	1911	2078
4850	865	1306	1566	1749	1924	2091

Schedule of Basic Support Obligations						
Combined Adjusted ~~Gross~~ CHILD SUPPORT Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
4900	871	1315	1576	1760	1936	2104
4950	877	1323	1586	1771	1948	2118
5000	883	1332	1596	1782	1961	2131
5050	888	1340	1606	1794	1973	2145
5100	893	1347	1614	1803	1983	2155
5150	896	1352	1619	1809	1990	2163
5200	900	1357	1625	1815	1997	2170
5250	903	1362	1631	1821	2004	2178
5300	907	1367	1636	1828	2011	2185
5350	910	1372	1642	1834	2017	2193
5400	914	1377	1648	1840	2024	2200
5450	917	1382	1653	1847	2031	2208
5500	921	1387	1659	1853	2038	2216
5550	924	1392	1664	1859	2045	2223
5600	927	1397	1670	1865	2052	2231
5650	931	1402	1676	1872	2059	2238
5700	934	1407	1681	1878	2066	2246
5750	938	1411	1685	1882	2070	2251
5800	941	1414	1688	1885	2074	2254
5850	944	1418	1691	1889	2078	2258
5900	947	1421	1694	1892	2081	2262
5950	950	1425	1697	1895	2085	2266
6000	953	1429	1700	1899	2088	2270
6050	956	1432	1703	1902	2092	2274
6100	959	1436	1705	1905	2096	2278
6150	962	1439	1708	1908	2099	2282
6200	966	1443	1711	1912	2103	2286
6250	969	1447	1714	1915	2106	2290
6300	972	1450	1717	1918	2110	2293
6350	975	1454	1720	1921	2113	2297
6400	979	1461	1729	1932	2125	2310
6450	984	1468	1739	1942	2137	2322
6500	988	1475	1749	1953	2148	2335
6550	992	1483	1758	1964	2160	2348
6600	997	1490	1768	1975	2172	2361
6650	1001	1497	1778	1986	2184	2374
6700	1005	1505	1787	1996	2196	2387
6750	1010	1512	1797	2007	2208	2400
6800	1014	1519	1807	2018	2220	2413
6850	1018	1527	1816	2029	2232	2426
6900	1023	1534	1826	2040	2244	2439
6950	1027	1541	1836	2051	2256	2452
7000	1031	1548	1845	2060	2266	2464

Schedule of Basic Support Obligations

Combined Adjusted ~~Gross~~ CHILD SUPPORT Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
7050	1034	1551	1847	2063	2269	2467
7100	1036	1554	1850	2066	2273	2470
7150	1039	1557	1852	2069	2276	2474
7200	1042	1560	1854	2071	2279	2477
7250	1044	1563	1857	2074	2282	2480
7300	1047	1566	1859	2077	2285	2483
7350	1050	1569	1862	2080	2288	2487
7400	1052	1572	1864	2082	2291	2490
7450	1055	1575	1867	2085	2294	2493
7500	1058	1578	1869	2088	2297	2497
7550	1060	1581	1872	2091	2300	2500
7600	1063	1584	1874	2093	2303	2503
7650	1066	1588	1877	2097	2307	2507
7700	1070	1593	1882	2103	2313	2514
7750	1073	1598	1887	2108	2319	2521
7800	1077	1602	1892	2113	2325	2527
7850	1081	1607	1897	2119	2331	2534
7900	1084	1612	1902	2124	2337	2540
7950	1088	1617	1907	2130	2343	2547
8000	1092	1622	1912	2135	2349	2553
8050	1095	1627	1917	2141	2355	2560
8100	1099	1631	1921	2146	2361	2566
8150	1103	1636	1926	2152	2367	2573
8200	1106	1641	1931	2157	2373	2579
8250	1110	1646	1936	2162	2379	2586
8300	1114	1652	1942	2170	2387	2594
8350	1120	1659	1951	2179	2397	2605
8400	1125	1667	1959	2188	2407	2616
8450	1130	1674	1967	2197	2417	2627
8500	1135	1681	1975	2206	2427	2638
8550	1141	1689	1984	2216	2437	2649
8600	1146	1696	1992	2225	2447	2660
8650	1151	1704	2000	2234	2457	2671
8700	1157	1711	2008	2243	2468	2682
8750	1162	1719	2017	2252	2478	2693
8800	1167	1726	2025	2262	2488	2704
8850	1173	1734	2033	2271	2498	2715
8900	1178	1741	2041	2280	2508	2726
8950	1183	1748	2050	2289	2518	2737
9000	1188	1756	2058	2299	2528	2748
9050	1194	1763	2066	2308	2539	2759
9100	1199	1771	2074	2317	2549	2770
9150	1204	1778	2083	2326	2559	2781

Schedule of Basic Support Obligations

Combined Adjusted ~~Gross~~ CHILD SUPPORT Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
9200	1210	1786	2091	2335	2569	2792
9250	1215	1793	2099	2345	2579	2803
9300	1219	1800	2107	2354	2589	2814
9350	1223	1806	2116	2363	2599	2826
9400	1227	1813	2124	2372	2610	2837
9450	1231	1819	2132	2382	2620	2848
9500	1235	1825	2141	2391	2630	2859
9550	1239	1832	2149	2400	2640	2870
9600	1243	1838	2157	2410	2650	2881
9650	1246	1845	2165	2419	2661	2892
9700	1250	1851	2174	2428	2671	2903
9750	1254	1857	2182	2437	2681	2914
9800	1258	1864	2190	2447	2691	2925
9850	1262	1870	2199	2456	2701	2937
9900	1266	1876	2207	2465	2712	2948
9950	1270	1883	2215	2474	2722	2959
10000	1274	1889	2224	2484	2732	2970
10050	1277	1896	2232	2493	2742	2981
10100	1281	1902	2240	2502	2753	2992
10150	1285	1908	2248	2512	2763	3003
10200	1289	1915	2257	2521	2773	3014
10250	1293	1921	2265	2530	2783	3025
10300	1296	1926	2270	2536	2789	3032
10350	1299	1930	2275	2541	2795	3038
10400	1302	1934	2279	2546	2800	3044
10450	1305	1938	2284	2551	2806	3050
10500	1308	1942	2288	2556	2812	3056
10550	1311	1947	2293	2561	2817	3063
10600	1314	1951	2298	2566	2823	3069
10650	1317	1955	2302	2572	2829	3075
10700	1320	1959	2307	2577	2834	3081
10750	1323	1963	2312	2582	2840	3087
10800	1326	1968	2316	2587	2846	3093
10850	1329	1972	2321	2592	2851	3100
10900	1332	1976	2325	2597	2857	3106
10950	1335	1980	2330	2603	2863	3112
11000	1338	1984	2335	2608	2868	3118
11050	1341	1989	2339	2613	2874	3124
11100	1344	1993	2344	2618	2880	3130
11150	1347	1997	2348	2623	2885	3137
11200	1350	2001	2353	2628	2891	3143
11250	1354	2006	2358	2634	2897	3149
11300	1357	2011	2363	2640	2903	3156

Schedule of Basic Support Obligations

Combined Adjusted ~~Gross~~ CHILD SUPPORT Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
11350	1361	2016	2368	2645	2910	3163
11400	1365	2021	2374	2651	2917	3170
11450	1369	2026	2379	2657	2923	3177
11500	1373	2032	2385	2664	2930	3185
11550	1378	2037	2390	2670	2937	3193
11600	1382	2043	2396	2677	2944	3200
11650	1386	2049	2402	2683	2951	3208
11700	1390	2054	2408	2690	2959	3216
11750	1395	2060	2414	2696	2966	3224
11800	1399	2066	2420	2703	2973	3232
11850	1403	2071	2425	2709	2980	3239
11900	1407	2077	2431	2716	2987	3247
11950	1412	2083	2437	2722	2995	3255
12000	1416	2088	2443	2729	3002	3263
12050	1420	2094	2449	2735	3009	3271
12100	1425	2100	2455	2742	3016	3278
12150	1429	2105	2461	2748	3023	3286
12200	1433	2111	2466	2755	3030	3294
12250	1437	2117	2472	2761	3038	3302
12300	1442	2122	2478	2768	3045	3310
12350	1446	2128	2484	2774	3052	3317
12400	1450	2134	2490	2781	3059	3325
12450	1454	2139	2496	2788	3066	3333
12500	1458	2144	2500	2792	3071	3339
12550	1460	2147	2503	2796	3075	3343
12600	1463	2150	2506	2799	3079	3347
12650	1466	2154	2509	2803	3083	3352
12700	1468	2157	2513	2807	3087	3356
12750	1471	2161	2516	2810	3091	3360
12800	1474	2164	2519	2814	3095	3365
12850	1477	2167	2522	2818	3099	3369
12900	1479	2171	2526	2821	3103	3373
12950	1482	2174	2529	2825	3107	3378
13000	1485	2178	2532	2829	3111	3382
13050	1487	2181	2536	2832	3115	3386
13100	1490	2185	2539	2836	3119	3391
13150	1493	2188	2542	2839	3123	3395
13200	1496	2191	2545	2843	3127	3400
13250	1498	2195	2549	2847	3131	3404
13300	1501	2198	2552	2850	3135	3408
13350	1504	2202	2555	2854	3139	3413
13400	1506	2205	2558	2858	3143	3417
13450	1509	2208	2562	2861	3147	3421

Schedule of Basic Support Obligations

Combined Adjusted ~~Gross~~ CHILD SUPPORT Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
13500	1512	2212	2565	2865	3151	3426
13550	1515	2215	2568	2869	3155	3430
13600	1517	2219	2571	2872	3160	3434
13650	1520	2222	2575	2876	3164	3439
13700	1524	2228	2581	2883	3172	3448
13750	1529	2236	2590	2893	3183	3459
13800	1534	2243	2599	2903	3193	3471
13850	1539	2250	2608	2913	3204	3483
13900	1544	2258	2616	2923	3215	3495
13950	1549	2265	2625	2932	3226	3506
14000	1554	2273	2634	2942	3236	3518
14050	1559	2280	2643	2952	3247	3530
14100	1564	2288	2651	2962	3258	3541
14150	1569	2295	2660	2971	3268	3553
14200	1574	2302	2669	2981	3279	3564
14250	1579	2310	2678	2991	3290	3576
14300	1584	2317	2686	3001	3301	3588
14350	1589	2325	2695	3010	3311	3599
14400	1594	2332	2704	3020	3322	3611
14450	1599	2339	2712	3030	3333	3623
14500	1604	2347	2721	3040	3343	3634
14550	1609	2354	2730	3049	3354	3646
14600	1614	2362	2739	3059	3365	3658
14650	1619	2369	2747	3069	3375	3669
14700	1624	2375	2755	3077	3385	3679
14750	1628	2382	2763	3086	3394	3690
14800	1632	2389	2770	3094	3404	3700
14850	1637	2395	2778	3103	3413	3710
14900	1641	2402	2786	3112	3423	3721
14950	1646	2408	2793	3120	3432	3731
15000	1650	2415	2801	3129	3442	3741
15050	1655	2421	2809	3138	3451	3752
15100	1659	2428	2817	3146	3461	3762
15150	1663	2434	2824	3155	3470	3772
15200	1668	2441	2832	3163	3480	3783
15250	1672	2448	2840	3172	3489	3793
15300	1677	2454	2848	3181	3499	3803
15350	1681	2461	2855	3189	3508	3813
15400	1686	2467	2863	3198	3518	3824
15450	1690	2474	2871	3207	3527	3834
15500	1694	2480	2878	3215	3537	3844
15550	1699	2487	2886	3224	3546	3855
15600	1703	2493	2893	3232	3555	3864

Schedule of Basic Support Obligations						
Combined Adjusted ~~Gross~~ CHILD SUPPORT Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
15650	1707	2498	2898	3237	3561	3870
15700	1710	2502	2903	3242	3567	3877
15750	1714	2507	2907	3248	3572	3883
15800	1717	2512	2912	3253	3578	3890
15850	1721	2516	2917	3258	3584	3896
15900	1724	2521	2922	3264	3590	3902
15950	1728	2526	2927	3269	3596	3909
16000	1731	2530	2931	3274	3602	3915
16050	1735	2535	2936	3280	3608	3922
16100	1738	2540	2941	3285	3614	3928
16150	1742	2544	2946	3290	3619	3934
16200	1745	2549	2951	3296	3625	3941
16250	1749	2554	2955	3301	3631	3947
16300	1752	2558	2960	3306	3637	3954
16350	1756	2563	2965	3312	3643	3960
16400	1760	2568	2970	3317	3649	3966
16450	1763	2572	2974	3322	3655	3973
16500	1767	2577	2979	3328	3661	3979
16550	1770	2582	2984	3333	3666	3985
16600	1774	2586	2989	3338	3672	3992
16650	1777	2591	2994	3344	3678	3998
16700	1781	2596	2998	3349	3684	4005
16750	1784	2600	3003	3354	3690	4011
16800	1788	2605	3008	3360	3696	4017
16850	1791	2609	3012	3365	3701	4023
16900	1795	2614	3017	3370	3707	4030
16950	1798	2619	3022	3375	3713	4036
17000	1802	2623	3027	3381	3719	4042
17050	1805	2628	3031	3386	3725	4049
17100	1808	2632	3036	3391	3730	4055
17150	1812	2637	3041	3397	3736	4061
17200	1815	2642	3045	3402	3742	4068
17250	1819	2646	3050	3407	3748	4074
17300	1822	2651	3055	3412	3754	4080
17350	1826	2655	3060	3418	3759	4086
17400	1829	2660	3064	3423	3765	4093
17450	1833	2665	3069	3428	3771	4099
17500	1836	2669	3074	3433	3777	4105
17550	1840	2674	3078	3439	3783	4112
17600	1843	2678	3083	3444	3788	4118
17650	1847	2683	3088	3449	3794	4124
17700	1850	2688	3093	3454	3800	4130
17750	1854	2692	3097	3460	3806	4137

Schedule of Basic Support Obligations						
Combined Adjusted ~~Gross~~ CHILD SUPPORT Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
17800	1857	2697	3102	3465	3811	4143
17850	1861	2701	3107	3470	3817	4149
17900	1864	2706	3111	3476	3823	4156
17950	1868	2711	3116	3481	3829	4162
18000	1871	2715	3121	3486	3835	4168
18050	1875	2720	3126	3491	3840	4175
18100	1878	2724	3130	3497	3846	4181
18150	1882	2729	3135	3502	3852	4187
18200	1885	2734	3140	3507	3858	4193
18250	1888	2738	3144	3512	3864	4200
18300	1892	2743	3149	3518	3869	4206
18350	1895	2747	3154	3523	3875	4213
18400	1898	2752	3161	3531	3884	4222
18450	1901	2757	3168	3538	3892	4231
18500	1904	2762	3174	3546	3900	4240
18550	1907	2767	3181	3553	3909	4249
18600	1910	2772	3188	3561	3917	4258
18650	1913	2777	3195	3568	3925	4267
18700	1916	2782	3201	3576	3933	4276
18750	1918	2787	3208	3583	3942	4285
18800	1921	2792	3215	3591	3950	4294
18850	1924	2797	3221	3598	3958	4303
18900	1927	2802	3228	3606	3966	4312
18950	1930	2807	3235	3613	3975	4321
19000	1933	2812	3242	3621	3983	4330
19050	1936	2817	3248	3628	3991	4339
19100	1939	2822	3255	3636	4000	4348
19150	1942	2827	3262	3644	4008	4357
19200	1945	2832	3269	3651	4016	4366
19250	1948	2837	3275	3659	4024	4375
19300	1950	2842	3282	3666	4033	4384
19350	1953	2847	3289	3674	4041	4393
19400	1956	2852	3296	3681	4049	4402
19450	1959	2857	3302	3689	4058	4411
19500	1962	2862	3309	3696	4066	4420
19550	1965	2867	3316	3704	4074	4429
19600	1968	2872	3322	3711	4082	4437
19650	1971	2877	3329	3719	4091	4446
19700	1974	2882	3336	3726	4099	4455
19750	1977	2887	3343	3734	4107	4464
19800	1979	2892	3349	3741	4115	4473
19850	1982	2897	3356	3749	4124	4482
19900	1985	2902	3363	3756	4132	4491

Schedule of Basic Support Obligations

Combined Adjusted ~~Gross~~ CHILD SUPPORT Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
19950	1988	2907	3370	3764	4140	4500
20000	1991	2912	3376	3771	4149	4509
20050	1994	2917	3383	3779	4157	4518
20100	1997	2922	3390	3786	4165	4527
20150	2000	2927	3397	3794	4173	4536
20200	2003	2932	3403	3801	4182	4545
20250	2006	2937	3410	3809	4190	4554
20300	2009	2942	3417	3817	4198	4563
20350	2011	2947	3423	3824	4206	4572
20400	2014	2952	3430	3832	4215	4581
20450	2017	2957	3437	3839	4223	4590
20500	2020	2962	3444	3847	4231	4599
20550	2023	2967	3450	3854	4240	4608
20600	2026	2972	3457	3862	4248	4617
20650	2029	2977	3464	3869	4256	4626
20700	2032	2982	3471	3877	4264	4635
20750	2035	2987	3477	3884	4273	4644
20800	2038	2992	3484	3892	4281	4653
20850	2041	2997	3491	3899	4289	4662
20900	2043	3002	3498	3907	4297	4671
20950	2046	3007	3504	3914	4306	4680
21000	2049	3012	3511	3922	4314	4689
21050	2052	3017	3518	3929	4322	4698
21100	2055	3022	3525	3937	4331	4707
21150	2058	3027	3531	3944	4339	4716
21200	2061	3032	3538	3952	4347	4725
21250	2064	3037	3545	3959	4355	4734
21300	2067	3042	3551	3967	4364	4743
21350	2070	3047	3558	3974	4372	4752
21400	2072	3052	3565	3982	4380	4761
21450	2075	3057	3572	3990	4388	4770
21500	2078	3062	3578	3997	4397	4779
21550	2081	3067	3585	4005	4405	4788
21600	2084	3072	3592	4012	4413	4797
21650	2087	3077	3599	4020	4422	4806
21700	2090	3082	3605	4027	4430	4815
21750	2093	3087	3612	4035	4438	4824
21800	2096	3092	3619	4042	4446	4833
21850	2099	3097	3626	4050	4455	4842
21900	2102	3102	3632	4057	4463	4851
21950	2104	3107	3639	4065	4471	4860
22000	2107	3112	3646	4072	4479	4869
22050	2110	3117	3652	4080	4488	4878

Schedule of Basic Support Obligations

Combined Adjusted ~~Gross~~ CHILD SUPPORT Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
22100	2113	3122	3659	4087	4496	4887
22150	2116	3127	3666	4095	4504	4896
22200	2119	3132	3673	4102	4513	4905
22250	2122	3137	3679	4110	4521	4914
22300	2125	3142	3686	4117	4529	4923
22350	2128	3147	3693	4125	4537	4932
22400	2131	3152	3700	4132	4546	4941
22450	2134	3157	3706	4140	4554	4950
22500	2136	3162	3713	4147	4562	4959
22550	2139	3167	3720	4155	4571	4968
22600	2142	3172	3727	4163	4579	4977
22650	2145	3177	3733	4170	4587	4986
22700	2148	3182	3740	4178	4595	4995
22750	2151	3187	3747	4185	4604	5004
22800	2154	3192	3753	4193	4612	5013
22850	2157	3197	3760	4200	4620	5022
22900	2160	3202	3767	4208	4628	5031
22950	2163	3207	3774	4215	4637	5040
23000	2165	3212	3780	4223	4645	5049
23050	2168	3217	3787	4230	4653	5058
23100	2171	3222	3794	4238	4662	5067
23150	2174	3227	3801	4245	4670	5076
23200	2177	3232	3807	4253	4678	5085
23250	2180	3237	3814	4260	4686	5094
23300	2183	3242	3821	4268	4695	5103
23350	2186	3247	3828	4275	4703	5112
23400	2189	3252	3834	4283	4711	5121
23450	2192	3257	3841	4290	4719	5130
23500	2195	3262	3848	4298	4728	5139
23550	2197	3267	3854	4305	4736	5148
23600	2200	3272	3861	4313	4744	5157
23650	2203	3277	3868	4320	4753	5166
23700	2206	3282	3875	4328	4761	5175
23750	2209	3287	3881	4336	4769	5184
23800	2212	3292	3888	4343	4777	5193
23850	2215	3297	3895	4351	4786	5202
23900	2218	3302	3902	4358	4794	5211
23950	2221	3307	3908	4366	4802	5220
24000	2224	3312	3915	4373	4810	5229
24050	2227	3317	3922	4381	4819	5238
24100	2229	3322	3929	4388	4827	5247
24150	2232	3327	3935	4396	4835	5256
24200	2235	3332	3942	4403	4844	5265

Schedule of Basic Support Obligations

Combined Adjusted ~~Gross~~ CHILD SUPPORT Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
24250	2238	3337	3949	4411	4852	5274
24300	2241	3342	3955	4418	4860	5283
24350	2244	3347	3962	4426	4868	5292
24400	2247	3352	3969	4433	4877	5301
24450	2250	3357	3976	4441	4885	5310
24500	2253	3362	3982	4448	4893	5319
24550	2256	3367	3989	4456	4901	5328
24600	2258	3372	3996	4463	4910	5337
24650	2261	3377	4003	4471	4918	5346
24700	2264	3382	4009	4478	4926	5355
24750	2267	3387	4016	4486	4935	5364
24800	2270	3392	4023	4493	4943	5373
24850	2273	3397	4030	4501	4951	5382
24900	2276	3402	4036	4509	4959	5391
24950	2279	3407	4043	4516	4968	5400
25000	2282	3412	4050	4524	4976	5409
25050	2285	3416	4056	4531	4984	5418
25100	2288	3421	4063	4539	4992	5427
25150	2290	3426	4070	4546	5001	5436
25200	2293	3431	4077	4554	5009	5445
25250	2296	3436	4083	4561	5017	5454
25300	2299	3441	4090	4569	5026	5463
25350	2302	3446	4097	4576	5034	5472
25400	2305	3451	4104	4584	5042	5481
25450	2308	3456	4110	4591	5050	5490
25500	2311	3461	4117	4599	5059	5499
25550	2314	3466	4124	4606	5067	5508
25600	2317	3471	4131	4614	5075	5517
25650	2320	3476	4137	4621	5084	5526
25700	2322	3481	4144	4629	5092	5535
25750	2325	3486	4151	4636	5100	5544
25800	2328	3491	4158	4644	5108	5553
25850	2331	3496	4164	4651	5117	5562
25900	2334	3501	4171	4659	5125	5571
25950	2337	3506	4178	4667	5133	5580
26000	2340	3511	4184	4674	5141	5589
26050	2343	3516	4191	4682	5150	5598
26100	2346	3521	4198	4689	5158	5607
26150	2349	3526	4205	4697	5166	5616
26200	2352	3531	4211	4704	5175	5625
26250	2354	3536	4218	4712	5183	5634
26300	2357	3541	4225	4719	5191	5643
26350	2360	3546	4232	4727	5199	5652

Schedule of Basic Support Obligations

Combined Adjusted ~~Gross~~ CHILD SUPPORT Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
26400	2363	3551	4238	4734	5208	5661
26450	2366	3556	4245	4742	5216	5670
26500	2369	3561	4252	4749	5224	5679
26550	2372	3566	4259	4757	5232	5688
26600	2375	3571	4265	4764	5241	5697
26650	2378	3576	4272	4772	5249	5706
26700	2381	3581	4279	4779	5257	5715
26750	2383	3586	4285	4787	5266	5724
26800	2386	3591	4292	4794	5274	5733
26850	2389	3596	4299	4802	5282	5742
26900	2392	3601	4306	4809	5290	5751
26950	2395	3606	4312	4817	5299	5760
27000	2398	3611	4319	4824	5307	5769
27050	2401	3616	4326	4832	5315	5778
27100	2404	3621	4333	4840	5323	5787
27150	2407	3626	4339	4847	5332	5796
27200	2410	3631	4346	4855	5340	5805
27250	2413	3636	4353	4862	5348	5814
27300	2415	3641	4360	4870	5357	5823
27350	2418	3646	4366	4877	5365	5832
27400	2421	3651	4373	4885	5373	5841
27450	2424	3656	4380	4892	5381	5850
27500	2427	3661	4386	4900	5390	5859
27550	2430	3666	4393	4907	5398	5868
27600	2433	3671	4400	4915	5406	5877
27650	2436	3676	4407	4922	5414	5886
27700	2439	3681	4413	4930	5423	5895
27750	2442	3686	4420	4937	5431	5904
27800	2445	3691	4427	4945	5439	5913
27850	2447	3696	4434	4952	5448	5922
27900	2450	3701	4440	4960	5456	5931
27950	2453	3706	4447	4967	5464	5940
28000	2456	3711	4454	4975	5472	5948
28050	2459	3716	4461	4982	5481	5957
28100	2462	3721	4467	4990	5489	5966
28150	2465	3726	4474	4997	5497	5975
28200	2468	3731	4481	5005	5505	5984
28250	2471	3736	4487	5013	5514	5993
28300	2474	3741	4494	5020	5522	6002
28350	2476	3746	4501	5028	5530	6011
28400	2479	3751	4508	5035	5539	6020
28450	2482	3756	4514	5043	5547	6029
28500	2485	3761	4521	5050	5555	6038

Schedule of Basic Support Obligations						
Combined Adjusted ~~Gross~~ CHILD SUPPORT Income	One Child	Two Children	Three Children	Four Children	Five Children	Six Children
28550	2488	3766	4528	5058	5563	6047
28600	2491	3771	4535	5065	5572	6056
28650	2494	3776	4541	5073	5580	6065
28700	2497	3781	4548	5080	5588	6074
28750	2500	3786	4555	5088	5597	6083
28800	2503	3791	4562	5095	5605	6092
28850	2506	3796	4568	5103	5613	6101
28900	2508	3801	4575	5110	5621	6110
28950	2511	3806	4582	5118	5630	6119
29000	2514	3811	4588	5125	5638	6128
29050	2517	3816	4595	5133	5646	6137
29100	2520	3821	4602	5140	5654	6146
29150	2523	3826	4609	5148	5663	6155
29200	2526	3831	4615	5155	5671	6164
29250	2529	3836	4622	5163	5679	6173
29300	2532	3841	4629	5170	5688	6182
29350	2535	3846	4636	5178	5696	6191
29400	2538	3851	4642	5186	5704	6200
29450	2540	3856	4649	5193	5712	6209
29500	2543	3861	4656	5201	5721	6218
29550	2546	3866	4663	5208	5729	6227
29600	2549	3871	4669	5216	5737	6236
29650	2552	3876	4676	5223	5745	6245
29700	2555	3881	4683	5231	5754	6254
29750	2558	3886	4690	5238	5762	6263
29800	2561	3891	4696	5246	5770	6272
29850	2564	3896	4703	5253	5779	6281
29900	2567	3901	4710	5261	5787	6290
29950	2569	3906	4716	5268	5795	6299
30000	2572	3911	4723	5276	5803	6308

CORRELATION TABLE

Child Support Guidelines Correlation Table 2022 Revisions	
Section - 2018 Version	Section - 2022 Version
1	I(B)
2	I(C)
3	1(D) and I(E)
4	XII
5	II(A)
6	II(B)
7	II(C)
8	III(A)
9	III(B)
10	IV(A)
11	IV(B)
12	IV(C)
13	IV(E)
14	VII
15	V
16	IV(D)
17	X
18	IX(A)
19	IX(B)
20	VI
21	IX(C)
22	VII(D)

Child Support Guidelines Correlation Table 2022 Revisions	
Section - 2018 Version	Section - 2022 Version
23	VII(E)
24	XI
25	XI(D)
26	II.A.2 and VII(B)
27	VIII
28	XIII
29	XIV